

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

REGULAR MEETING NOTICE AND AGENDA
West Haven Subcommittee of the MARB

Meeting Date and Time: Thursday, June 30, 2022, 10:00 AM – 12:00 PM

Meeting Location: This will be a virtual meeting. Meeting materials may be accessed at the following website:
[Municipal Accountability Review Board \(ct.gov\)](https://www.ct.gov/marb)

Call-In Instructions: Meeting participants may use the following telephone number and access code

Telephone Number: (860) 840-2075

Meeting ID: 426 152 115

Agenda

- I. Call to Order & Opening Remarks
- II. Approval of minutes:
 - a. June 9, 2022 Regular Meeting
- III. Update: FY 2021 Audit
- IV. Review, discussion, and possible action: 5-Year Plan
- V. Update: MOA Action Plans
- VI. Other Business
- VII. Adjourn

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STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

REGULAR MEETING MINUTES
West Haven Subcommittee of the MARB

Meeting Date and Time: Thursday, June 9, 2022, 10:00 AM – 12:00 PM

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Call-In Instructions:

Telephone Number: (860) 840-2075

Meeting ID: 670 119 53

Members in Attendance: Kimberly Kennison (OPM Secretary designee), Christine Shaw (State Treasurer designee), Patrick Egan, Stephen Falcigno, Thomas Hamilton, Robert White

Other MARB Members in Attendance: Mark Waxenberg

City Officials in Attendance: Mayor Rossi, Scott Jackson, David Taylor (consultant), Michael Andreana (bond counsel)

OPM Staff in Attendance: Michael Milone (OPM Liaison), Julian Freund

I. Call to Order & Opening Remarks

The meeting was called to order at 10:03 AM.

II. Approval of minutes:

a. April 26, 2022 Regular Meeting

A motion to approve the minutes was made by Ms. Shaw, with a second by Mr. Falcigno. The motion passed 5-0-1 with Mr. White abstaining.

III. Update: FY 2021 Audit

The Subcommittee was advised that the City has engaged PKF O'Connor Davies as the auditor to conduct the FY 2021 and FY 2022 audit. The Council has approved the contract. A timeline has not been established yet. Ms. Kennison asked if the engagement provided for a deeper audit than a standard audit and includes an assessment of Information Technology. City staff said a copy of the engagement would be provided.

IV. Review, discussion, and possible action: 5-Year Plan

The Subcommittee reviewed the City's updated 5-Year Plan. The lack of a 5-Year Plan had previously been identified by the MARB as a barrier to approving the City's FY 2023 Budget. The board is specifically seeking to see if the Plan fully funds the proposed Police contract.

Mayor Rossi indicated that the Police contract is funded the Plan. A significant budget increase is reflected in FY 2025 when the cost of the additional Police salaries is taken on by the General Fund instead of ARPA funds, and an increase is provided for Education.

Mr. Taylor provided an overview of the Plan. The Plan, as proposed, includes mill rate increases in each year from FY 2024 through FY 2027, the largest of which is a 1.4 mill increase programmed in FY 2025. Expenditures were driven primarily by projected inflation rates and salary increase assumptions. A total of \$5.6 million is included for Fund Balance increases over the five years. The cost of the Police contract is reflected in the Public Safety salaries and in the pension contributions (ADEC).

Mr. White noted that the Plan will need to build in repayment of the Municipal Restructuring Funds that are expected to be distributed as part of a new agreement between OPM and the City.

Members discussed the projected ADEC requirements that result from the proposed Police contract. The expense is first incurred in FY 2024 in the Plan. Mr. Hamilton asked about how the City selected the scenario it chose to use for ADEC purposes. The scenario selected is the one that represents the agreement that had been reached with the union. The City's actuary explained that the ADEC projection is based on a rolling 10-year amortization period because amortization periods less than 10 years introduce a high degree of volatility in setting the required contributions.

Mr. Hamilton asked about the projected debt service in the 5-Year Plan. The Plan includes existing debt and the debt anticipated as a result of a September 2022 issuance, but does not include an allowance for future capital investment. Mayor Rossi indicated that would be resolved in the next draft of the Plan.

Ms. Kennison asked whether the Plan includes any additional positions beyond FY 2023. Mr. Jackson said that it does not except for two positions outside of the General Fund.

Mr. Falcigno said that he would need more time to review the 5-Year Plan before taking action on it. He raised a number of questions regarding Police staffing levels and vacancies.

Ms. Shaw asked about the assumptions that drive the increases in Property Tax revenues. Mr. Taylor described the assumptions used for projecting growth in the grand list. The increased mill rates to support the cost of the Police contract and additional Education expenses are also driving up Property Taxes.

Mr. Egan asked about Education funding being held flat for the first several years. Mayor Rossi explained that the Board of Education has been using grant funding and other sources to support the Education budget. He also asked about employee health benefits and requested the historical rate changes in the Partnership Plan.

Mr. Waxenberg asked about historical fund balance changes. He also suggested the City negotiate a successor contract with the Police to coincide with the expiration of the current contract rather than increasing salaries now through the salary re-opener. He asked for clarification on the way that retirees COLAs would be calculated under the proposed contract. He questioned the severity of the vacancy situation in the Police Department as compared to departments in other communities. He also asked if the City is aware of any other communities that are using their ARPA funds for increasing salaries. He questions whether the proposed salary adjustments are targeted enough to be effective for retention or recruitment purposes.

Members discussed the projected fund balances and what the targets ought to be. Mr. Hamilton suggested compiling fund balance data among other municipalities at different credit ratings. The possibility of adopting guidelines or requiring the City to adopt a fund balance policy was also discussed.

Mr. White raised the possibility of holding a special Subcommittee meeting to set benchmarks for the City regarding Fund Balance and the repayment of restructuring funds. Ms. Kennison suggested that in prior years the FY 2023 budget has been adopted prior to final approval of a 5-Year Plan.

Members discussed a list of items requested of the City for ongoing discussion of the 5-Year Plan. Ms. Shaw asked about the source of funding if the City were required to repay disallowed Covid Relief Fund expenses. Mr. Jackson indicated that Contingency would be one source, though the potential repayment of disallowed funds may exceed what the City has programmed for Contingency in any given year.

V. Review, discussion, and possible action: FY 2023 Budget

Members reviewed the adjustments made to the FY 2023 Budget as part of the discussion on the 5-Year Plan. Members opted to not take action on the budget.

VI. Review, discussion, and possible action: Police Union contract

The Subcommittee reviewed additional information provided by the City's actuarial firm as part of the discussion on the 5-Year Plan. The actuary's updated estimates included an adjustment for the timing of the agreement. In the original estimate, the agreement was assumed to take effect in 2020. By correcting for this assumption, the initial impact on the City's ADEC requirements is reflected in FY 2024 in the 5-Year Plan (as opposed to FY 2023 as presented in the previous estimate). The related salary expense, once ARPA funds are no longer available, are reflected in FY 2025 of the 5-Year Plan and is one of the primary drivers of a 1.4 mill increase projected for that fiscal year.

While the City's supporting documentation shows Police salaries at the low end of the scale relative to comparable municipalities, members questioned whether the City had adequately demonstrated the need (in terms of actual vacancies, turnover, etc.). Members also questioned whether the proposal would have the intended outcome. There was considerable discussion regarding options available to the City such as negotiating a different agreement, or designing more targeted bonuses and retention incentives. One option raised is to negotiate a one-year MOU and then resume negotiations for the full contract which is currently set to expire June 30, 2023.

Members discussed whether an action at this point is required and what the practical effect of taking no action would be. The contract is expected to be on the next full MARB agenda. Further legal review is expected prior to the MARB meeting.

Members opted to not take action on the agreement at the meeting.

VII. Review, discussion, and possible action: Bond ordinance

The City's bond counsel, Michael Andreana of Pullman and Comley, explained two ordinances for Clean Water loan funding from the State. The funded sewer projects are along Dawson Avenue in West Haven. The loans would be at 2% interest. The ordinances require MARB approval. The City also currently has an interim funding agreement for the Cove River pump station. The work is complete and the construction loan is being converted to a term loan, also at 2%. Members asked

for the loan agreement and for the loan repayment schedules for each of the projects prior to the MARB review.

VIII. Update: MOA Action Plans

Written updates were provided with the meeting materials.

IX. Other Business

Members discussed the need for timely submission of materials to the Subcommittee to allow for meaningful deliberation. The hiring of a financial manager may alleviate some of burden on the Subcommittee and board. The Agreement for Municipal Restructuring Funds needs to be executed in order for resources to be available for the hiring of the financial manager.

X. Adjourn

Mr. Falcigno made a motion to adjourn with a second by Mr. Egan. The meeting adjourned at 1:14 PM.

City of West Haven FY 2023 to FY 2027 5-year Plan Assumptions

Grand List

- The Grand List is projected to grow for Motor Vehicles at 1.00% and for Real Estate/Personal Property at 0.05% per year.
- Exceptions to this are as follows:
 - The sale of the 3 schools will be completed and the property returned to the tax roll in FY24. Development of these properties is expected to provide further GL gains in FY 26.
 - The Haven project will provide minimal growth in FY25 followed by significant growth in FY26 and years after as the project moves forward. This reflects a delay in the project as well as revenue growth as compared to previous estimates.
 - Two apartment developments reflect the timed reductions in tax abatements in place for those projects beginning in FY 25.

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
GRAND LIST PROJECTIONS**

Assessment	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	5 YEAR FINANCIAL PLAN				
				FY 23 BUDGET	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
Net GL - Motor Vehicle	266,920,740	276,734,340	287,802,252	367,793,440	371,471,374	375,186,088	378,937,949	382,727,328
Growth Factor	1.98%	3.68%	4.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Real Estate/Personal Property	2,416,207,349	2,442,383,215	2,743,827,411	2,757,832,973	2,759,211,889	2,760,591,495	2,761,971,791	2,763,352,777
Growth Factor	1.02%	1.08%	12.34%	0.050%	0.050%	0.050%	0.050%	0.050%
Development Impact - Stiles School	-	-	-	-	500,000	2,000,000	2,000,000	2,000,000
Development Impact - Thompson School	-	-	-	-	500,000	2,000,000	2,000,000	2,000,000
Development Impact - Blake	-	-	-	-	500,000	2,000,000	2,000,000	2,000,000
Development Impact - Haven Project	-	-	-	-	-	1,000,000	10,000,000	10,000,000
Tax Abatement Impact - Forest Manor	-	-	-	-	1,329,230	1,993,845	1,993,845	1,993,845
Tax Abatement Impact - Park View	-	-	-	-	848,260	1,272,390	1,696,520	1,696,520
Real Estate/Personal Property Total	2,416,207,349	2,442,383,215	2,743,827,411	2,757,832,973	2,762,889,379	2,770,857,730	2,781,662,156	2,783,043,142
Total Net Grand List	2,683,128,089	2,719,117,555	3,031,629,663	3,125,626,413	3,134,360,753	3,146,043,818	3,160,600,105	3,165,770,470

Revenues

- Overall General Fund revenues increase from \$165.5M in FY 2022 to \$180.4M in FY 2027.

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Revenues (\$M)	165,542,699	168,354,152	170,454,882	175,543,716	178,039,341	180,425,677
Increase		2,811,453	2,100,730	5,088,834	2,495,624	2,386,336
		1.7%	1.2%	3.0%	1.4%	1.3%

- Property taxes increase from \$101.9M in FY 2022 to \$114.9M in 2027 due primarily to increased mill rate of 4.0 mills over four years.

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Increase due to Grand List Growth		150,142.4	151,974.9	154,407.3	157,905.4	160,168.4
Increase due to Tax Rate Growth		359,927.4	2,558,393.4	4,804,892.8	2,310,716.9	2,162,057.7
Mill Rate	34.00	34.00	34.85	36.53	37.25	38.05

- State Aid is projected to increase in FY 2023 by 2.0M and then hold steady for the remainder of the 5-year plan.
- All Other Revenues are relatively flat through the period.

City of West Haven FY 2023 to FY 2027 5-year Plan Assumptions

- Tax collections are forecasted at 98.4% based on historical collection rates.

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Preliminary	FY 2022 Budget	FY 2023 Budget
Tax Collection Rate	98.15%	98.70%	97.85%	98.7% as of Apr 30, 2022	98.40%	98.40%

Expenditures

- Wage Assumptions for the 5-year planning horizon are 2.5% for PD and 2.0% for all other salaried.
- Hourly wages reflect the mandated \$1 per hour increase in FY23 and FY 24 and are at 2.0% for the remaining plan years.
- An increase of \$10K per annum, in addition to 2.5% increase, for Police Officers is planned for FY 23. It is funded from ARPA Funds in FY 23 & FY 24. The Operating Budget for years after FY 24 reflect this increase in Salary.
- Health Insurance for active employees is expected to increase 10% in FY 23 and 8% per year for the rest of the 5-year plan as was provided by the city’s consultant.
- Health Insurance costs for retirees that are not included in the partnership plan are assumed to increase by 15% per annum.
- Police Pension contributions are aligned to the actuarial analysis provided by Milliman and include wage adjustments as per above.
- Debt Service includes bonding in each year of the 5-year plan to support Capital Projects in all segments of the city.

	FY23	FY24	FY25	FY26	FY27
Board of Education	15,661,600	14,942,900	1,433,000	2,946,000	1,898,000
Building	-	180,000	180,000	680,000	1,500,000
Information Technology	285,000	85,000	105,000	125,000	145,000
Parks & Recreation	150,000	251,000	300,000	450,000	550,000
Police	1,477,000	583,000	550,000	550,000	1,275,250
Public Works	2,820,500	1,897,500	2,469,500	3,352,250	2,745,000
	<u>\$ 20,394,100</u>	<u>\$ 17,939,400</u>	<u>\$ 5,037,500</u>	<u>\$ 8,103,250</u>	<u>\$ 8,113,250</u>

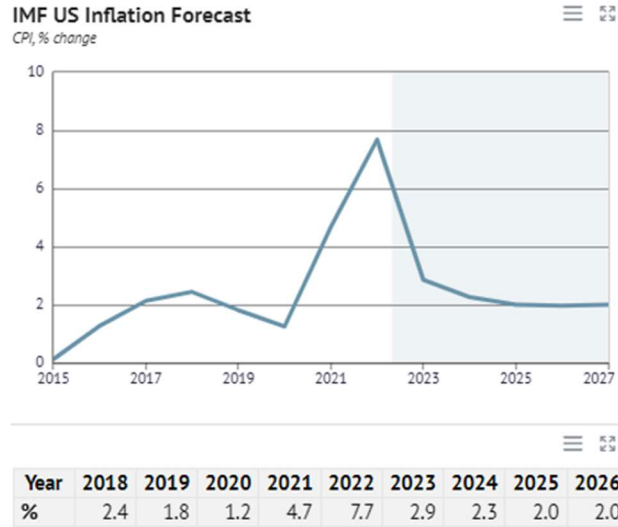
- Allingtown Fire and WPCA are not funded through the General Fund but pay down debt via their respective General Funds. Planned Bonding for these entities is as follows:

	FY23	FY24	FY25	FY26	FY27
AFD	\$ 1,000,000	\$ 1,000,000	\$ 4,000,000	\$ -	\$ -
Water Pollution Control	\$ 12,735,000	\$ 23,100,000	\$ 8,460,000	\$ 4,840,000	\$ 7,300,000
	<u>\$ 13,735,000</u>	<u>\$ 24,100,000</u>	<u>\$ 12,460,000</u>	<u>\$ 4,840,000</u>	<u>\$ 7,300,000</u>

- Repayments of \$2.3M against the \$3.9M MARB funds for management consulting are reflected in the 5-year plan, bringing total repayment as of the end of the plan to \$2.4M.

City of West Haven FY 2023 to FY 2027 5-year Plan Assumptions

- Inflation in other departmental expenditures is based on the IMF US projection, which is developed based on expected %CPI changes YOY.



- Board of Education costs are expected to be flat to FY 22 Budget for FY 23 at \$90.0 and to increase in successive years based on input from the Superintendent to \$94.9M in FY 27.

Fund Balance

- Over the planning horizon, the fund balance is expected to grow to \$11.1M and achieve the previous 5-year plan annual projections as a % of Expenses. This is through increases in the Mill Rate and a continued commitment to General Fund Replenishment.

	FY 22 BUDGET	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
Fund Balance						
Proposed 5 yr plan FY23 - FY27:						
Mill Rate	34.00	34.00	34.85	36.53	37.25	38.05
Projected Fund Balance	7,208,075	9,288,075	10,118,075	10,438,075	10,948,075	11,158,075
% of Expenses	4.35%	5.59%	5.96%	5.96%	6.17%	6.19%
Proposed 5 yr plan FY22-FY26:						
Mill Rate	34.00	34.21	34.81	35.61	35.77	
Fund Balance	4,600,947	8,549,486	9,891,823	10,130,316	10,517,578	
% of Expenses	2.78%	5.30%	5.96%	5.96%	6.17%	
Change	2,607,128	738,589	226,252	307,759	430,497	

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
MILL RATE CALCULATION**

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 BUDGET	FY 22 BUDGET	FY 23 BUDGET	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
TOTAL EXPENDITURES	158,829,130	160,633,564	165,542,699	168,354,152	170,454,882	175,543,716	178,039,341	180,425,677
OPERATIONAL REVENUE	7,396,432	7,324,653	7,562,305	7,902,733	7,201,081	7,317,884	7,331,773	7,382,377
FEDERAL AND STATE GRANTS	52,626,341	53,981,283	54,310,954	56,271,909	56,271,909	56,271,909	56,271,909	56,271,909
MARB RESTRUCTURING FUNDS	3,115,000	100,000	-	-	-	-	-	-
NON CURRENT TAXES	2,027,324	2,477,002	1,773,000	1,773,000	1,865,015	1,877,745	1,890,858	1,904,364
CURRENT PROPERTY TAX LEVY	95,839,214	99,382,228	101,896,440	102,406,510	105,116,878	110,076,178	112,544,800	114,867,026
TOTAL REVENUES	161,004,312	163,265,165	165,542,699	168,354,152	170,454,882	175,543,716	178,039,341	180,425,677
NET GL - MOTOR VEHICLE	266,920,740	276,734,340	287,802,252	367,793,440	371,471,374	375,186,088	378,937,949	382,727,328
NET GL - REAL ESTATE / PP	2,416,207,349	2,442,383,215	2,743,827,411	2,757,832,973	2,762,889,379	2,770,857,730	2,781,662,156	2,783,043,142
NET GRAND LIST	2,683,128,089	2,719,117,555	3,031,629,663	3,125,626,413	3,134,360,753	3,146,043,818	3,160,600,105	3,165,770,470
GROSS TAX LEVY - MV			10,611,269	10,780,026	10,895,255	11,004,208	11,114,250	11,221,565
GROSS TAX LEVY - R/E, PP			92,942,023	93,291,630	95,930,840	100,861,827	103,260,547	105,513,218
GROSS TAX LEVY			103,553,292	104,071,656	106,826,095	111,866,035	114,374,797	116,734,783
COLLECTION RATE			98.40%	98.40%	98.40%	98.40%	98.40%	98.40%
TOTAL CURRENT TAX			101,896,440	102,406,510	105,116,878	110,076,178	112,544,800	114,867,026
CAPITAL & NON-RECURRING								
CAPITAL & NON-RECURRING	565,000	337,966	388,450	462,045	400,104	412,107	424,470	437,204
CAPITAL & NON-RECURRING MILL RATE	0.21	0.12	0.13	0.15	0.13	0.13	0.13	0.14
MILL RATE CALCULATION								
MILL RATE - MV	36.79	36.88	36.87	29.16	29.33	29.33	29.33	29.32
MILL RATE - R/E, PP	36.47	37.36	33.87	33.85	34.72	36.40	37.12	37.91
MILL RATE - CAPITAL & NON RECU	0.21	0.12	0.13	0.15	0.13	0.13	0.13	0.14
TOTAL MILL RATE - MV	37.00	37.00	37.00	29.31	29.46	29.46	29.46	29.46
TOTAL MILL RATE - R/E, PP	36.68	37.48	34.00	34.00	34.85	36.53	37.25	38.05
MILL RATE CHANGE	0.42	0.80	(3.48)	0.00	0.85	1.68	0.72	0.80
TAX REVENUE GROWTH	1.9%	3.7%	2.5%	0.5%	2.6%	4.7%	2.2%	2.1%

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
REVENUE & EXPENDITURE SUMMARY**

	----- 5 YEAR FINANCIAL PLAN -----								
	FY 20 ACTUAL	FY 21 BUDGET	FY 22 BUDGET	FY 22 PROJECTED	FY 23 BUDGET	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
REVENUES:									
Current Property Tax Levy	95,839,214	99,382,228	101,896,440	101,896,877	102,406,510	105,116,878	110,076,178	112,544,800	114,867,026
Non Current Taxes	2,027,324	2,477,002	1,773,000	1,773,000	1,773,000	1,865,015	1,877,745	1,890,858	1,904,364
Interest & Lien Fees	902,976	936,224	824,600	824,600	832,552	839,600	842,690	845,873	849,151
Licenses & Permits	1,423,277	1,585,674	1,761,396	1,761,396	1,732,107	1,633,375	1,717,224	1,702,542	1,692,659
Fines, Forfeits & Penalties	243,204	379,842	276,847	276,847	261,491	303,560	293,436	299,193	312,358
Use Of Money/Property	373,110	138,584	67,700	67,700	80,611	105,586	114,313	127,421	133,293
From Other Agencies	52,626,341	53,981,283	54,310,954	55,310,954	56,271,909	56,271,909	56,271,909	56,271,909	56,271,909
Charges - Current Services	992,695	1,161,687	1,600,400	1,600,400	1,980,400	1,524,057	1,529,954	1,529,817	1,529,640
Other Revenues	2,177,049	2,389,997	2,282,577	2,282,577	2,281,568	2,127,803	2,167,990	2,191,031	2,232,289
Other Financing Sources	1,284,122	732,644	748,785	748,785	734,004	667,099	652,276	635,896	632,987
Total Operational Revenues	157,889,312	163,165,165	165,542,699	166,543,136	168,354,152	170,454,882	175,543,716	178,039,341	180,425,677
EXPENDITURES:									
General Government	1,872,453	2,042,606	2,230,036	2,230,036	2,581,588	2,634,053	2,684,720	2,736,402	2,789,117
Planning & Development	785,335	741,286	1,126,953	1,126,953	1,376,349	1,401,353	1,427,330	1,453,823	1,480,852
Finance	2,560,423	2,613,708	2,664,389	2,664,389	3,020,293	3,098,025	3,169,912	3,243,751	3,319,605
Public Safety	15,546,388	15,977,280	16,307,767	16,307,767	17,311,991	17,247,766	18,879,750	19,312,840	19,757,453
Public Works	10,325,393	11,235,175	11,367,762	11,367,762	12,559,134	12,795,784	13,043,905	13,297,077	13,555,400
Human Resources	1,832,675	1,464,964	2,260,778	2,260,778	2,464,056	2,545,416	2,596,075	2,647,756	2,700,487
Library	1,421,000	1,321,680	1,521,544	1,521,544	1,575,374	1,575,374	1,575,374	1,575,374	1,575,374
Board Of Education	89,156,482	87,160,421	89,960,421	89,960,421	89,960,421	89,960,421	91,460,421	93,110,421	94,910,421
Operating Charges	16,284,924	17,368,171	18,714,103	18,714,103	19,655,714	22,121,413	23,263,456	24,071,829	24,515,751
Debt Service	18,498,827	18,132,932	17,900,579	17,900,579	14,452,731	15,287,708	15,789,251	14,410,576	13,750,736
Contingency/Other	545,230	2,575,341	1,488,367	1,488,367	3,396,500	1,787,570	1,653,521	2,179,491	2,070,481
Total Expenditures	158,829,130	160,633,564	165,542,699	165,542,699	168,354,152	170,454,882	175,543,716	178,039,341	180,425,677
Surplus/(Deficit) w/o Restruct. Funds	(939,818)	2,531,601	(0)	1,000,437	-	-	-	-	-
Municipal Restructuring Funds	3,115,000	100,000	-	-	-	-	-	-	-
Final Surplus/(Deficit)	2,175,182	2,631,601	(0)	1,000,437	-	-	-	-	-
BEGINNING FUND BALANCE	1,371,132	3,576,037	6,207,638	6,207,638	7,208,075	9,288,075	10,118,075	10,438,075	10,948,075
SURPLUS/(DEFICIT)	2,175,182	2,631,601	(0)	1,000,437	-	-	-	-	-
FUND BALANCE ADJUSTMENT	29,724	-	-	-	2,080,000	830,000	320,000	510,000	210,000
ENDING FUND BALANCE	3,576,037	6,207,638	6,207,638	7,208,075	9,288,075	10,118,075	10,438,075	10,948,075	11,158,075
FUND BALANCE % OF TOTAL EXP.	2.25%	3.86%	3.86%	4.35%	5.59%	5.96%	5.96%	6.17%	6.19%

FIVE YEAR FINANCIAL PLAN - GENERAL FUND REVENUE PROJECTIONS

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	FY 23 BUDGET	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
CURRENT PROPERTY TAX LEVY								
Current Property Tax Levy - MV	9,609,118	10,042,667	10,441,489	10,607,545	10,720,931	10,828,141	10,936,422	11,042,020
Current Property Tax Levy - R/E, PP	86,230,096	89,339,560	91,454,951	91,798,965	94,395,947	99,248,037	101,608,378	103,825,006
Subtotal	95,839,214	99,382,228	101,896,440	102,406,510	105,116,878	110,076,178	112,544,800	114,867,026
NON CURRENT TAXES								
Motor Vehicle Supplement	1,487,146	1,273,818	1,261,000	1,261,000	1,340,655	1,340,655	1,340,655	1,340,655
Tax Levy - Prior Years	383,695	1,029,717	412,000	412,000	424,360	437,091	450,204	463,710
Tax Levy - Suspense	156,483	173,467	100,000	100,000	100,000	100,000	100,000	100,000
Subtotal	2,027,324	2,477,002	1,773,000	1,773,000	1,865,015	1,877,745	1,890,858	1,904,364
INTEREST & LIEN FEES								
Tax Interest - Current Year	513,635	470,125	476,100	476,100	486,620	486,620	486,620	486,620
Tax Interest - Prior Years	220,997	308,443	220,500	256,452	249,980	249,980	249,980	249,980
Tax Interest - Suspense	168,344	157,656	128,000	100,000	103,000	106,090	109,273	112,551
Subtotal	902,976	936,224	824,600	832,552	839,600	842,690	845,873	849,151
LICENSES & PERMITS								
Building Permits	970,344	1,162,180	1,210,017	1,175,000	1,129,385	1,171,467	1,158,617	1,153,156
Electrical Permits	155,646	95,180	189,324	176,254	155,642	175,477	170,816	168,985
Zoning Permits	103,778	103,260	126,641	135,000	118,341	127,927	128,360	126,125
Health Licenses	42,330	92,557	80,300	85,400	77,401	83,465	84,551	84,260
Plumbing & Heating Permits	97,035	51,358	95,168	96,548	85,878	93,457	92,881	91,646
Police & Protection Licenses	25,410	51,844	22,900	25,701	32,408	27,813	29,500	30,804
Animal Licenses	8,599	11,904	15,400	9,389	11,663	12,515	11,525	12,258
Excavation Permits	9,820	2,100	10,496	13,265	9,188	11,312	11,593	11,019
City Clerk Fees	5,726	5,731	6,200	6,300	6,169	6,410	6,482	6,544
Dog Pound Releases	(258)	1,022	300	500	403	413	452	435
Marriage Licenses	3,692	7,147	3,800	7,800	5,778	5,966	6,710	6,336
Sporting Licenses	21	531	250	250	271	265	270	277
Alcoholic Beverage License	1,134	860	600	700	848	737	785	814
Subtotal	1,423,277	1,585,674	1,761,396	1,732,107	1,633,375	1,717,224	1,702,542	1,692,659
FINES, FORFEITS & PENALTIES								
Parking Tags	191,372	288,149	220,932	200,254	236,436	230,168	233,400	245,001
Fines And Penalties	47,087	88,292	42,315	53,452	59,520	53,315	57,092	58,342
Bldg Code Violations	4,745	3,401	13,600	7,785	7,604	9,953	8,701	9,015
Subtotal	243,204	379,842	276,847	261,491	303,560	293,436	299,193	312,358

FIVE YEAR FINANCIAL PLAN - GENERAL FUND REVENUE PROJECTIONS

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	FY 23 BUDGET	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
USE OF MONEY/PROPERTY								
Investment Income	348,190	44,064	50,000	52,000	62,076	82,876	91,176	94,376
Rent from City Facilities	24,920	94,520	17,700	28,611	43,510	31,437	36,245	38,917
Subtotal	373,110	138,584	67,700	80,611	105,586	114,313	127,421	133,293
FROM OTHER AGENCIES								
FEMA	29,739	-	-	-	-	-	-	-
Educational Cost Sharing	44,989,601	45,085,506	45,140,487	45,140,487	45,140,487	45,140,487	45,140,487	45,140,487
Health Services	67,266	73,068	60,000	60,000	60,000	60,000	60,000	60,000
Pilot-Colleges & Hospitals	5,527,988	5,527,988	5,527,988	8,741,348	8,741,348	8,741,348	8,741,348	8,741,348
Muni Revenue Sharing	147,516	147,516	147,516	147,516	147,516	147,516	147,516	147,516
Motor Vehicle Tax Reimbursement	2,000	-	-	502,691	502,691	502,691	502,691	502,691
Mashentucket Pequot Grant	807,097	807,097	807,097	807,097	807,097	807,097	807,097	807,097
Prop Tax Relief - Total Disab	4,608	4,508	5,000	5,000	5,000	5,000	5,000	5,000
Pilot-State Owned Property	181,198	181,198	181,198	-	-	-	-	-
Prop Tax Relief - Veterans	130,803	138,561	127,400	127,400	127,400	127,400	127,400	127,400
New PILOT Funds	-	-	-	-	-	-	-	-
American Recovery Plan	-	-	1,575,000	-	-	-	-	-
Town Aid Road	617,268	619,574	617,268	618,370	618,370	618,370	618,370	618,370
Fed/State Miscellaneous Grants	121,258	183,795	122,000	122,000	122,000	122,000	122,000	122,000
Subtotal	52,626,341	52,768,811	54,310,954	56,271,909	56,271,909	56,271,909	56,271,909	56,271,909
CHARGES - CURRENT SERVICES								
Record Legal Instrument Fees	718,683	1,052,536	1,150,000	1,650,000	1,200,000	1,200,000	1,200,000	1,200,000
Miscellaneous - Parks & Recreation	166,936	27,180	340,000	220,000	220,000	220,000	220,000	220,000
Miscellaneous - General Gov't	52,375	48,300	56,000	56,000	54,764	57,256	57,687	58,266
Miscellaneous - Public Works	33,795	40	37,900	37,900	27,409	34,403	33,237	31,683
Police Charges	18,436	9,774	13,500	13,500	13,803	13,601	13,635	13,680
All Other Public Works	2,469	23,856	3,000	3,000	8,081	4,694	5,258	6,011
Subtotal	992,695	1,161,687	1,600,400	1,980,400	1,524,057	1,529,954	1,529,817	1,529,640
OTHER REVENUES								
Fire Dept Share of ERS	766,392	831,387	901,774	916,427	791,195	814,584	839,059	864,688
Telephone Access Grant	77,191	79,279	95,000	95,000	89,216	95,864	96,161	96,559
SCCRWA-Pilot Grant	302,062	312,233	301,100	301,100	313,247	314,303	318,837	324,926
Yale Contribution	444,561	444,796	445,000	466,715	422,651	422,651	422,651	422,651
Sale of Property	12,000	309,608	-	14,500	-	-	-	-

FIVE YEAR FINANCIAL PLAN - GENERAL FUND REVENUE PROJECTIONS

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	FY 23 BUDGET	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
Miscellaneous Revenue	204,698	59,801	195,300	160,000	154,950	170,083	161,678	162,237
Pilot - Housing Authority	144,513	147,965	146,600	146,600	146,419	146,540	146,520	146,493
Parking Meter Revenue	73,618	64,753	62,000	62,000	67,561	65,769	67,063	68,802
Sewer Fee Collection Expenses	55,166	55,166	55,200	55,200	58,494	59,676	61,257	63,398
Quigley/Yale Parking	43,603	39,969	43,603	43,603	43,975	45,039	45,532	46,194
Insurance Reimbursement	32,252	36,394	26,400	9,823	27,004	21,708	20,097	23,624
Organic Recycling Compost	20,993	8,647	10,600	10,600	13,091	11,773	12,176	12,717
Subtotal	2,177,049	2,389,997	2,282,577	2,281,568	2,127,803	2,167,990	2,191,031	2,232,289
OTHER FIN. SOURCES								
Operating Transfers In	-	19,001	-	110,000	110,000	110,000	110,000	110,000
Residual Equity Transfers In	174,547	-	200,000	200,000	250,000	250,000	250,000	250,000
Transfer From Sewer Oper Fund	1,109,575	713,643	548,785	424,004	307,099	292,276	275,896	272,987
Subtotal	1,284,122	732,644	748,785	734,004	667,099	652,276	635,896	632,987
Grand Total	157,889,312	161,952,693	165,542,699	168,354,152	170,454,882	175,543,716	178,039,341	180,425,677
COVID Relief Funds	-	1,212,472	-	-	-	-	-	-
MARB Restructuring	3,115,000	100,000	-	-	-	-	-	-
	161,004,312	163,265,165	165,542,699	168,354,152	170,454,882	175,543,716	178,039,341	180,425,677

FIVE YEAR FINANCIAL PLAN - GENERAL FUND EXPENDITURE SUMMARY

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	FY 23 BUDGET	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
GENERAL GOVERNMENT								
City Council	183,870	117,216	103,492	118,489	119,534	120,571	121,628	122,707
Mayor's Office	308,156	287,718	331,810	335,909	342,845	349,702	356,697	363,830
Corporation Counsel	450,283	613,513	695,869	738,121	753,877	768,954	784,333	800,020
Labor Relations & Personnel	171,710	262,326	287,387	438,383	444,131	453,014	462,075	471,317
Communications - City	308,548	293,272	336,336	357,055	365,267	372,572	380,024	387,624
Town & City Clerk	320,374	324,771	318,702	419,621	428,536	437,107	445,849	454,767
Registrar Of Voters	121,169	136,061	147,640	164,352	169,982	172,721	175,516	178,366
Probate Court	8,344	7,729	8,800	9,658	9,881	10,078	10,280	10,485
Subtotal	1,872,453	2,042,606	2,230,036	2,581,588	2,634,053	2,684,720	2,736,402	2,789,117
PLANNING & DEVELOPMENT								
Planning & Development	344,424	279,236	452,341	534,733	543,799	552,674	561,727	570,963
Grants Administration	48,923	80,019	76,276	226,842	228,782	233,307	237,922	242,631
Building Department	391,988	382,031	598,336	614,774	628,772	641,348	654,174	667,258
Subtotal	785,335	741,286	1,126,953	1,376,349	1,401,353	1,427,330	1,453,823	1,480,852
FINANCE								
Treasurer	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600
Finance/Comptroller	906,752	851,508	874,384	973,958	997,071	1,017,011	1,037,351	1,058,098
Purchasing	126,371	97,868	139,680	299,281	305,498	311,607	317,839	324,197
Info. & Tech. / Data Processing	472,345	592,480	539,232	663,177	689,350	713,220	738,078	763,969
Central Services	168,168	217,154	201,649	146,260	149,624	152,616	155,669	158,782
Tax Assessment	436,603	440,846	452,512	471,126	480,627	490,239	500,043	510,043
Board Of Assessment Appeals	3,473	6,111	3,600	3,600	3,681	3,755	3,830	3,906
Tax Collection	439,112	400,143	445,732	455,291	464,574	473,864	483,341	493,009
Subtotal	2,560,423	2,613,708	2,664,389	3,020,293	3,098,025	3,169,912	3,243,751	3,319,605
PUBLIC SAFETY								
Emergency Reporting System (ERS)	1,826,536	1,992,298	2,125,943	2,158,503	1,758,211	1,810,187	1,864,575	1,921,528
Public Safety Administration	1,058,752	1,002,584	954,579	1,106,962	1,130,882	1,152,922	1,175,402	1,198,332
Public Safety Operations	11,547,313	11,734,674	11,961,729	12,614,182	12,896,032	14,424,226	14,750,054	15,083,757
Public Safety Support	873,620	977,375	966,868	1,094,765	1,117,138	1,139,482	1,162,271	1,185,518
Animal Control	225,193	257,468	284,450	285,328	292,201	298,566	305,082	311,754
Emergency Management	14,974	12,882	14,198	52,250	53,302	54,368	55,455	56,564
Subtotal	15,546,388	15,977,280	16,307,767	17,311,991	17,247,766	18,879,750	19,312,840	19,757,453

FIVE YEAR FINANCIAL PLAN - GENERAL FUND EXPENDITURE SUMMARY

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	FY 23 BUDGET	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
PUBLIC WORKS								
Administration	466,821	562,437	555,182	604,658	617,612	629,963	642,562	655,413
Bureau Of Engineering	318,406	364,578	440,466	444,674	448,576	452,547	456,598	460,730
Central Garage	1,086,112	1,207,733	1,286,935	1,499,571	1,532,583	1,563,235	1,594,500	1,626,389
Compost Site	26,489	46,438	40,200	40,200	41,125	41,947	42,786	43,642
Disposal Of Solid Waste	3,473,988	3,590,685	3,535,724	4,108,900	4,203,405	4,287,473	4,373,222	4,460,687
Grounds & Building Maintenance	1,045,762	1,302,090	1,302,814	1,418,655	1,455,763	1,486,727	1,518,389	1,550,758
Hwy & Park Maintenance	3,907,815	4,161,212	4,206,441	4,442,476	4,496,720	4,582,013	4,669,021	4,757,783
Subtotal	10,325,393	11,235,175	11,367,762	12,559,134	12,795,784	13,043,905	13,297,077	13,555,400
HUMAN RESOURCES								
Human Resources	292,125	257,505	444,222	456,344	465,738	474,532	483,503	492,654
Elderly Services	441,672	183,073	460,989	425,252	436,219	444,943	453,841	462,918
Parks & Recreation	759,741	667,981	980,889	1,085,153	1,136,178	1,159,172	1,182,636	1,206,583
Health Department	339,137	356,405	374,678	497,307	507,282	517,427	527,775	538,332
Subtotal	1,832,675	1,464,964	2,260,778	2,464,056	2,545,416	2,596,075	2,647,756	2,700,487
OTHER								
Library	1,421,000	1,321,680	1,521,544	1,575,374	1,575,374	1,575,374	1,575,374	1,575,374
City Insurance	759,221	845,480	800,977	800,977	819,399	835,787	852,503	869,553
Pensions & Hospitalizations	15,486,615	16,484,098	17,870,947	18,812,558	21,258,865	22,383,657	23,174,434	23,600,407
Med Com..Prog.	39,088	38,593	42,179	42,179	43,149	44,012	44,892	45,790
Debt Service	18,498,827	18,132,932	17,900,579	14,452,731	15,287,708	15,789,251	14,410,576	13,750,736
Contingency	545,230	2,575,341	1,488,367	3,396,500	1,787,570	1,653,521	2,179,491	2,070,481
Subtotal	36,749,982	39,398,124	39,624,593	39,080,319	40,772,065	42,281,602	42,237,270	41,912,342
CITY TOTAL	69,672,648	73,473,143	75,582,278	78,393,731	80,494,461	84,083,296	84,928,920	85,515,256
BOARD OF EDUCATION								
BOARD OF EDUCATION TOTAL	89,156,482	87,160,421	89,960,421	89,960,421	89,960,421	91,460,421	93,110,421	94,910,421
City Excluding Debt	51,173,821	55,340,211	57,681,700	62,361,000	64,376,753	67,974,045	70,008,344	71,554,520
Fund Balance Adjustment	-	-	-	1,580,000	830,000	320,000	510,000	210,000
Debt Service	18,498,827	18,132,932	17,900,579	14,452,731	15,287,708	15,789,251	14,410,576	13,750,736
Education	89,156,482	87,160,421	89,960,421	89,960,421	89,960,421	91,460,421	93,110,421	94,910,421
Total Expenditures	158,829,130	160,633,564	165,542,699	168,354,152	170,454,882	175,543,716	178,039,341	180,425,677

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----						
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	
	ACTUAL	ACTUAL	BUDGET	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	
11000010 CITY COUNCIL									
11000010 51000	REGULAR WAGES	57,133	56,575	40,992	40,989	41,809	42,645	43,498	44,368
11000010 51010	CLERK OF THE COUNCIL	6,250	3,500	5,000	10,000	10,000	10,000	10,000	10,000
11000010 51350	PART TIME - ELECTED	32,635	32,635	32,700	32,700	32,700	32,700	32,700	32,700
11000010 52250	ADVERTISING	10,800	11,205	3,000	3,000	3,069	3,130	3,193	3,257
11000010 52510	MAINTENANCE SERVICE AGREEMENT	736	995	4,000	4,000	4,092	4,174	4,257	4,342
11000010 52770	OTHER CONTRACTUAL SERVICES	1,096	2,175	2,500	2,500	2,558	2,609	2,661	2,714
11000010 54331	MISC. EXPENSE	127	-	300	300	307	313	319	326
11000010 56009	LIBRARY CONTINGENCY	75,000	-	-	-	-	-	-	-
11000010 56250	CHARTER REVISION EXPENSE	-	10,037	-	-	-	-	-	-
11000010 New	INDEPENDENT COUNSELOR	-	-	-	25,000	25,000	25,000	25,000	25,000
11000010	CITY COUNCIL	183,870	117,216	103,492	118,489	119,534	120,571	121,628	122,707
11050010 MAYOR									
11050010 51000	REGULAR WAGES	231,314	230,756	240,220	243,274	248,139	253,102	258,165	263,328
11050010 51300	PART TIME WAGES	14,202	11,212	20,000	20,000	20,400	20,808	21,224	21,649
11050010 52220	OUTSIDE PRINTING SERVICES	512	1,075	630	1,000	1,023	1,043	1,064	1,086
11050010 52320	SUBSCRIPTIONS AND PERIODICALS	175	-	200	275	281	287	293	299
11050010 52330	TRAINING AND EDUCATION	50	50	300	300	307	313	319	326
11050010 52350	TRAVEL EXPENSES	-	-	1,500	1,500	1,535	1,565	1,596	1,628
11050010 52360	BUSINESS EXPENSE	1,496	1,979	4,900	4,900	5,013	5,113	5,215	5,320
11050010 52370	COUNCIL OF GOVERNMENTS	18,600	18,700	18,900	19,500	19,949	20,347	20,754	21,170
11050010 52390	CT CONFERENCE OF MUNICIPALITIE	36,160	18,080	36,160	36,160	36,992	37,732	38,486	39,256
11050010 52397	U.S. CONFERENCE OF MAYORS	5,269	5,269	7,000	7,000	7,161	7,304	7,450	7,599
11050010 53490	OTHER OPERATING SUPPLIES	378	598	2,000	2,000	2,046	2,087	2,129	2,171
11050010	MAYOR'S OFFICE	308,156	287,718	331,810	335,909	342,845	349,702	356,697	363,830
11100010 CORPORATION COUNSEL									
11100010 51000	REGULAR WAGES	268,228	355,866	409,869	397,121	405,064	413,165	421,428	429,857
11100010 51300	PART TIME WAGES	3,840	3,163	10,000	10,000	10,200	10,404	10,612	10,824
11100010 51500	OVERTIME	-	47	-	-	-	-	-	-
11100010 52310	CONVENTIONS AND DUES	908	898	1,000	1,000	1,023	1,043	1,064	1,086
11100010 52430	LEGAL SERVICES	137,049	185,304	200,000	250,000	255,750	260,865	266,082	271,404
11100010 52480	OTHER PROFESSIONAL SERVICES	10,500	24,894	20,000	25,000	25,575	26,087	26,608	27,140
11100010 52490	TAX FORECLOSURE EXPENSE	14,537	32,916	37,000	37,000	37,851	38,608	39,380	40,168
11100010 53110	OFFICE SUPPLIES	3,221	1,047	3,500	3,500	3,581	3,652	3,725	3,800
11100010 53140	LIBRARY SUPPLIES	12,000	9,379	12,000	12,000	12,276	12,522	12,772	13,027
11100010	CORPORATION COUNSEL	450,283	613,513	695,869	738,121	753,877	768,954	784,333	800,020

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	5 YEAR FINANCIAL PLAN				
				FY 23 BUDGET	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
11150010 PERSONNEL DEPARTMENT								
11150010 51000 REGULAR WAGES	163,818	238,188	272,587	416,083	424,405	432,894	441,552	450,384
11150010 51500 OVERTIME	-	13,276	4,000	6,000	6,120	6,242	6,367	6,495
11150010 52250 ADVERTISING	-	2,405	1,000	3,000	3,069	3,130	3,193	3,257
11150010 52330 TRAINING AND EDUCATION	-	-	1,000	3,000	-	-	-	-
11150010 52830 OTHER EXAMINATIONS	7,892	7,975	8,300	8,300	8,491	8,661	8,834	9,011
11150010 PERSONNEL DEPARTMENT	171,710	262,326	287,387	438,383	444,131	453,014	462,075	471,317
11209910 TELEPHONE ADMINISTRATION								
11209910 52150 TELEPHONE EXPENSE	308,548	293,272	336,336	357,055	365,267	372,572	380,024	387,624
11209910 TELEPHONE ADMINISTRATION	308,548	293,272	336,336	357,055	365,267	372,572	380,024	387,624
11250010 CITY CLERK								
11250010 51000 REGULAR WAGES	219,180	214,331	214,102	243,521	248,392	253,360	258,427	263,596
11250010 51500 OVERTIME	623	2,204	1,000	2,000	2,040	2,081	2,122	2,165
11250010 51800 SEPARATION PAY	26,490	-	-	-	-	-	-	-
11250010 52250 ADVERTISING	-	-	1,500	1,500	1,535	1,565	1,596	1,628
11250010 52290 ELECTION DAY EXPENSE	11,116	15,000	7,000	20,000	20,460	20,869	21,287	21,712
11250010 52310 CONVENTIONS AND DUES	240	-	900	900	921	939	958	977
11250010 52330 TRAINING AND EDUCATION	-	695	500	500	512	522	532	543
11250010 52480 OTHER PROFESSIONAL SERVICES	3,587	11,474	20,000	20,000	20,460	20,869	21,287	21,712
11250010 52520 OFFICE EQUIPMENT REPAIRS	270	196	400	3,900	3,990	4,069	4,151	4,234
11250010 52750 FEES AND CHARGES	307	327	1,200	1,200	1,228	1,252	1,277	1,303
11250010 52770 OTHER CONTRACTUAL SERVICES	58,476	80,544	72,000	76,000	77,748	79,303	80,889	82,507
11250010 NEW RECORDS DIGITIZATION	-	-	-	50,000	51,150	52,173	53,216	54,281
11250010 53590 DOG LICENSES	85	-	100	100	102	104	106	109
11250010 CITY CLERK	320,374	324,771	318,702	419,621	428,536	437,107	445,849	454,767
11300010 REGISTRAR OF VOTERS								
11300010 51000 REGULAR WAGES	46,443	48,692	50,388	51,396	52,424	53,472	54,542	55,632
11300010 51020 DEPUTY REGISTRARS	9,640	10,000	10,000	10,200	10,929	11,147	11,370	11,597
11300010 51350 PART TIME - ELECTED	27,135	28,000	28,000	33,000	33,000	33,000	33,000	33,000
11300010 51400 TEMPORARY PAYROLL	18,575	43,000	43,000	47,135	50,502	51,512	52,542	53,593
11300010 51500 OVERTIME	3,950	2,094	2,500	4,444	4,533	4,624	4,716	4,810
11300010 52310 CONVENTIONS AND DUES	592	-	1,200	3,010	3,079	3,141	3,204	3,268
11300010 52330 TRAINING AND EDUCATION	480	1,550	2,000	1,200	1,228	1,252	1,277	1,303
11300010 52580 EQUIPMENT MAINTENANCE	10,400	-	5,850	6,500	6,650	6,782	6,918	7,057
11300010 53130 OTHER OPERATING SUPPLIES	18	517	702	702	718	733	747	762
11300010 55600 VOTING MACHINES	3,936	2,208	4,000	6,765	6,921	7,059	7,200	7,344
11300010 REGISTRAR OF VOTERS	121,169	136,061	147,640	164,352	169,982	172,721	175,516	178,366

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

				----- 5 YEAR FINANCIAL PLAN -----				
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
	ACTUAL	ACTUAL	BUDGET	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
11650010 PROBATE COURT								
11650010 52640 RENTAL OF OFFICE EQUIPMENT	2,099	3,165	3,500	3,700	3,785	3,861	3,938	4,017
11650010 53110 OFFICE SUPPLIES	5,010	3,105	3,300	3,700	3,785	3,861	3,938	4,017
11650010 55190 OTHER OFFICE EQUIPMENT	1,234	1,459	2,000	2,258	2,310	2,357	2,404	2,452
11650010 PROBATE COURT	<u>8,344</u>	<u>7,729</u>	<u>8,800</u>	<u>9,658</u>	<u>9,881</u>	<u>10,078</u>	<u>10,280</u>	<u>10,485</u>
11900010 PLANNING & DEVEL. ADMINISTRATION								
11900010 51000 REGULAR WAGES	299,656	207,937	302,091	308,133	314,295	320,580	326,991	333,532
11900010 51500 OVERTIME	918	2,652	2,500	2,500	2,550	2,601	2,653	2,706
11900010 52210 PRINTING	16	45	1,000	200	205	209	213	217
11900010 52250 ADVERTISING	26,766	47,723	45,000	47,000	48,081	49,043	50,023	51,024
11900010 52280 MAP PRINTING	-	-	300	1,200	1,228	1,252	1,277	1,303
11900010 52310 CONVENTIONS AND DUES	334	266	1,200	11,250	11,509	11,739	11,974	12,213
11900010 52382 ENGINEERING COST PLAN ANI	-	-	15,000	20,000	20,460	20,869	21,287	21,712
11900010 52385 ECON. DEVELOPMENT CONSULTANT	1,500	-	50,000	100,000	100,000	100,000	100,000	100,000
11900010 52395 REGIONAL GROWTH PARTNERSHIP	-	16,669	3,000	16,700	17,084	17,426	17,774	18,130
11900010 52425 ARCHIVING SERVICES	5,986	-	5,000	5,000	5,115	5,217	5,322	5,428
11900010 52475 PUBLIC HEARING SECRETARY	4,028	3,325	6,300	6,500	6,650	6,782	6,918	7,057
11900010 52520 OFFICE EQUIPMENT REPAIRS	152	84	450	250	256	261	266	271
11900010 53460 CLOTHING AND UNIFORMS	120	-	-	-	-	-	-	-
11900010 56400 PROPERTY MANG.	4,949	535	20,500	16,000	16,368	16,695	17,029	17,370
11900010 PLANNING AND DEVEL. ADMINISTRATION	<u>344,424</u>	<u>279,236</u>	<u>452,341</u>	<u>534,733</u>	<u>543,799</u>	<u>552,674</u>	<u>561,727</u>	<u>570,963</u>
11900012 GRANTS ADMINISTRATION								
11900012 51000 REGULAR WAGES	48,773	79,399	75,826	220,842	225,259	229,764	234,358	239,045
11900012 51500 OVERTIME	-	620	-	5,000	2,500	2,500	2,500	2,500
11900012 52310 CONVENTIONS AND DUES	-	-	-	-	-	-	-	-
11900012 53420 GRANT DEVELOPMENT EXP.	150	-	450	1,000	1,023	1,043	1,064	1,086
11900012 GRANTS ADMINISTRATION	<u>48,923</u>	<u>80,019</u>	<u>76,276</u>	<u>226,842</u>	<u>228,782</u>	<u>233,307</u>	<u>237,922</u>	<u>242,631</u>
11900013 BUILDING DEPARTMENT								
11900013 51000 REGULAR WAGES	372,119	359,271	571,936	583,374	596,672	608,606	620,777	633,194
11900013 51500 OVERTIME	2,910	7,996	4,500	7,500	7,650	7,803	7,959	8,118
11900013 52310 CONVENTIONS AND DUES	2,720	1,840	4,000	6,000	6,138	6,261	6,386	6,514
11900013 52360 BUSINESS EXPENSE	52	1,574	2,000	2,000	2,046	2,087	2,129	2,171
11900013 52425 ARCHIVING SERVICES	5,077	5,931	5,000	5,000	5,115	5,217	5,322	5,428
11900013 52440 ENGINEERING SERVS	-	-	900	900	921	939	958	977
11900013 52520 OFFICE EQUIPMENT REPAIRS	145	-	500	500	512	522	532	543
11900013 52590 DEMOLITION OF BUILDINGS	8,798	5,419	9,000	9,000	9,207	9,391	9,579	9,771
11900013 55190 OTHER OFFICE EQUIPMENT	167	-	500	500	512	522	532	543
11900013 BUILDING DEPARTMENT	<u>391,988</u>	<u>382,031</u>	<u>598,336</u>	<u>614,774</u>	<u>628,772</u>	<u>641,348</u>	<u>654,174</u>	<u>667,258</u>

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----					
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
	ACTUAL	ACTUAL	BUDGET	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
12000010 TREASURER								
12000010 51350 PART TIME - ELECTED	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600
12000010 TREASURER	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600
12100010 COMPTROLLER								
12100010 51000 REGULAR WAGES	638,694	624,826	618,084	712,658	729,767	744,361	759,248	774,433
12100010 51500 OVERTIME	1,579	24,224	2,000	2,000	2,040	2,081	2,122	2,165
12100010 52310 CONVENTIONS AND DUES	-	-	200	200	205	209	213	217
12100010 52420 FINANCIAL SERVICES	195,807	186,333	232,500	237,500	242,963	247,822	252,778	257,834
12100010 52570 OTHER REPAIRS AND MAINT/UPGRD	12,084	-	21,600	21,600	22,097	22,539	22,990	23,449
12100010 56210 CONSULTING SERVICES/MARB	58,587	15,000	-	-	-	-	-	-
12100010 COMPTROLLER	906,752	851,508	874,384	973,958	997,071	1,017,011	1,037,351	1,058,098
12100020 PURCHASING / RISK MGT. DEPT.								
12100020 51000 REGULAR WAGES	60,133	12,589	68,680	222,281	226,727	231,261	235,886	240,605
12100020 52250 ADVERTISING	7,516	9,051	10,000	10,000	10,230	10,435	10,643	10,856
12100020 53110 OFFICE SUPPLIES	39,929	50,782	39,000	42,000	42,966	43,825	44,702	45,596
12100020 53115 OFFICE SUPPLIES - POLICE	18,792	25,373	22,000	25,000	25,575	26,087	26,608	27,140
12100020 PURCHASING / RISK MGT. DEPT.	126,371	97,868	139,680	299,281	305,498	311,607	317,839	324,197
12200022 INFO. & TEC. D/P DEPARTMENT								
12200022 51000 REGULAR WAGES	164,488	109,628	177,220	265,248	270,553	275,963	281,482	287,111
12200022 51500 OVERTIME	4,873	7,381	-	-	-	-	-	-
12200022 52330 TRAINING AND EDUCATION	-	-	1,000	10,000	10,230	10,435	10,643	10,856
12200022 52460 OUTSIDE DATA PROCESSING	2,800	121,469	10,000	4,000	7,200	7,344	7,491	7,641
12200022 52510 MAINTENANCE SERVICE AGREEMENT	246,593	291,256	273,312	323,929	340,125	357,132	374,988	393,738
12200022 52570 OTHER REPAIRS AND MAINT/UPGRD	31,036	47,008	49,000	40,000	40,920	41,738	42,573	43,425
12200022 52660 SOFTWARE LICENSES	3,505	1,791	6,000	6,000	6,000	6,000	6,000	6,000
12200022 53120 DATA PROCESSING SUPPLIES	4,439	1,729	4,700	4,000	4,092	4,174	4,257	4,342
12200022 55170 OTHER DATA PROCESSING EQUIPMNT	14,611	12,219	18,000	10,000	10,230	10,435	10,643	10,856
12200022 INFO. AND TEC. D/P DEPARTMENT	472,345	592,480	539,232	663,177	689,350	713,220	738,078	763,969

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	----- 5 YEAR FINANCIAL PLAN -----				
				FY 23 BUDGET	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
12200023 CENTRAL SERVICES								
12200023 51000 REGULAR WAGES	57,258	59,349	57,389	-	-	-	-	-
12200023 51500 OVERTIME	-	297	80	80	82	83	85	87
12200023 52010 POSTAGE	25,237	52,352	52,000	52,000	53,196	54,260	55,345	56,452
12200023 52570 OTHER REPAIRS AND MAINT/UPGRD	2,154	1,050	2,100	2,100	2,148	2,191	2,235	2,280
12200023 52670 COPIER RENTAL	41,530	51,443	45,880	45,880	46,935	47,874	48,831	49,808
12200023 53490 OTHER OPERATING SUPPLIES	10,800	9,915	10,000	10,000	10,230	10,435	10,643	10,856
12200023 53495 COFFEE AND WATER	5,223	4,783	4,400	4,400	4,501	4,591	4,683	4,777
12200023 55190 OTHER OFFICE EQUIPMENT	24,236	36,106	28,000	30,000	30,690	31,304	31,930	32,568
12200023 55640 SAFETY EQUIPMENT	1,732	1,860	1,800	1,800	1,841	1,878	1,916	1,954
12200023 CENTRAL SERVICES	<u>168,168</u>	<u>217,154</u>	<u>201,649</u>	<u>146,260</u>	<u>149,624</u>	<u>152,616</u>	<u>155,669</u>	<u>158,782</u>
12300010 TAX ASSESSMENT								
12300010 51000 REGULAR WAGES	423,813	421,653	433,593	442,286	451,131	460,153	469,356	478,742
12300010 51500 OVERTIME	2,557	5,101	2,500	2,500	2,550	2,601	2,653	2,706
12300010 52210 PRINTING	8,310	5,429	5,429	7,820	8,000	8,160	8,323	8,490
12300010 52250 ADVERTISING	620	775	775	-	-	-	-	-
12300010 52280 MAP PRINTING	500	4,071	5,000	6,000	6,138	6,261	6,386	6,514
12300010 52310 CONVENTIONS AND DUES	537	551	565	595	609	621	633	646
12300010 52330 TRAINING AND EDUCATION	74	2,764	4,000	4,275	4,373	4,461	4,550	4,641
12300010 52480 OTHER PROFESSIONAL SERVICES	191	502	650	7,650	7,826	7,982	8,142	8,305
12300010 TAX ASSESSMENT	<u>436,603</u>	<u>440,846</u>	<u>452,512</u>	<u>471,126</u>	<u>480,627</u>	<u>490,239</u>	<u>500,043</u>	<u>510,043</u>
12300025 BOARD OF ASSESSMENT APPEALS								
12300025 51500 OVERTIME	473	3,111	600	600	612	624	637	649
12300025 52760 STIPENDS	3,000	3,000	3,000	3,000	3,069	3,130	3,193	3,257
12300025 BOARD OF ASSESSMENT APPEALS	<u>3,473</u>	<u>6,111</u>	<u>3,600</u>	<u>3,600</u>	<u>3,681</u>	<u>3,755</u>	<u>3,830</u>	<u>3,906</u>

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	----- 5 YEAR FINANCIAL PLAN -----				
				FY 23 BUDGET	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
12400010 TAX COLLECTOR								
12400010 51000 REGULAR WAGES	368,114	356,774	385,408	394,557	402,448	410,496	418,705	427,081
12400010 51500 OVERTIME	1,548	1,773	2,575	1,700	1,734	1,769	1,804	1,840
12400010 52020 PROC AND MAIL TAX BILLS	57,148	5,890	40,406	40,406	41,335	42,162	43,005	43,865
12400010 52210 PRINTING	9,422	30,906	13,816	15,000	15,345	15,652	15,965	16,284
12400010 52250 ADVERTISING	2,428	3,935	2,600	2,700	2,762	2,817	2,874	2,931
12400010 52310 CONVENTIONS AND DUES	-	350	308	308	315	321	328	334
12400010 52330 TRAINING AND EDUCATION	-	-	350	350	358	365	373	380
12400010 52520 EQUIPMENT REPAIR	452	400	220	220	225	230	234	239
12400010 54260 BAD CHECKS	-	-	50	50	51	52	53	54
12400010 55190 OTHER OFFICE EQUIPMENT	-	115	-	-	-	-	-	-
12400010 TAX COLLECTOR	439,112	400,143	445,732	455,291	464,574	473,864	483,341	493,009
13000010 EMERGENCY REPORTING SYSTEM								
13000010 51000 REGULAR WAGES	1,278,062	1,203,476	1,298,523	1,332,123	1,013,282	1,033,546	1,054,220	1,075,308
13000010 51400 TEMPORARY PAYROLL	-	-	5,850	5,850	5,850	5,850	5,850	5,850
13000010 51500 OVERTIME	-	94,040	-	-	-	-	-	-
13000010 51700 LONGEVITY PAY	5,880	6,030	6,030	6,030	6,030	6,030	6,030	6,030
13000010 51800 SEPARATION PAY	-	-	29,557	30,148	-	-	-	-
13000010 52150 TELEPHONE EXPENSE	21,961	23,415	23,400	25,000	25,575	26,087	26,608	27,140
13000010 52510 MAINTENANCE SERVICE AGREEMENT	38,782	234,743	248,301	255,437	261,312	266,538	271,869	277,307
13000010 53110 OFFICE SUPPLIES	280	2,532	6,070	5,570	5,698	5,812	5,928	6,047
13000010 54110 HEALTH INSURANCE PREMIUMS	271,478	226,749	299,150	282,362	284,696	307,471	332,069	358,635
13000010 54130 FICA-CITY'S SHARE	98,103	100,751	99,029	101,193	63,560	64,816	66,098	67,406
13000010 54140 PENSION - CITY'S SHARE	83,607	80,678	83,533	88,290	65,098	66,385	67,697	69,036
13000010 55180 COMPUTER SOFTWARE	2,769	7,000	13,400	13,400	13,708	13,982	14,262	14,547
13000010 55190 OTHER OFFICE EQUIPMENT	25,614	12,884	13,100	13,100	13,401	13,669	13,943	14,222
13000010 EMERGENCY REPORTING SYSTEM	1,826,536	1,992,298	2,125,943	2,158,503	1,758,211	1,810,187	1,864,575	1,921,528

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	----- 5 YEAR FINANCIAL PLAN -----				
				FY 23 BUDGET	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
13100010 POLICE DEPT. ADMIN.								
13100010 51000 REGULAR WAGES	254,378	252,594	255,539	261,937	267,176	272,519	277,969	283,528
13100010 51530 VACATION BUY BACK	22,008	24,509	27,200	30,000	30,600	31,212	31,836	32,473
13100010 51700 LONGEVITY PAY	28,584	26,910	30,500	28,885	28,885	28,885	28,885	28,885
13100010 52110 ELECTRICITY	27,043	43,323	40,000	40,000	40,920	41,738	42,573	43,425
13100010 52150 TELEPHONE EXPENSE	168,543	177,144	160,000	175,000	179,025	182,606	186,258	189,983
13100010 52220 OUTSIDE PRINTING SERVICES	2,628	1,723	2,200	2,400	2,455	2,504	2,554	2,605
13100010 52255 MINORITY RECRUITMENT	5,491	2,724	8,000	8,000	8,184	8,348	8,515	8,685
13100010 52260 OTHER PRINTING SERVICES	101	-	300	500	512	522	532	543
13100010 52310 CONVENTIONS AND DUES	3,073	1,393	1,900	2,200	2,251	2,296	2,342	2,388
13100010 52450 MEDICAL SERVICES	18,049	27,037	15,400	27,500	28,133	28,695	29,269	29,854
13100010 52570 OTHER REPAIRS	106,792	-	-	-	-	-	-	-
13100010 52630 RENTAL OF VEHICLES	12,470	22,805	12,000	24,000	24,552	25,043	25,544	26,055
13100010 52640 RENTAL OF OFFICE EQUIPMENT	58,477	50,417	45,000	50,000	51,150	52,173	53,216	54,281
13100010 52650 OTHER RENTAL	20,927	22,902	16,500	21,600	22,097	22,539	22,990	23,449
13100010 52660 SOFTWARE LICENSES	-	10,742	10,140	10,140	10,373	10,581	10,792	11,008
13100010 52730 BOARDING PRISONERS	3,212	3,427	2,600	3,000	3,069	3,130	3,193	3,257
13100010 52750 FEES AND CHARGES (UpSafety)	-	-	-	15,000	15,345	15,652	15,965	16,284
13100010 52770 OTHER CONTRACTUAL SERVICES	127,479	100,955	125,000	145,000	148,335	151,302	154,328	157,414
13100010 52780 UNIFORM ALLOWANCE - FULL TIME	2,360	3,233	3,500	3,500	3,581	3,652	3,725	3,800
13100010 52820 PSYCHOLOGICAL TESTING	5,630	2,525	6,000	12,000	12,276	12,522	12,772	13,027
13100010 52830 OTHER EXAMINATIONS	1,980	12,568	7,000	7,000	7,161	7,304	7,450	7,599
13100010 53130 OTHER SUPPLIES	14,202	20,137	13,000	14,000	14,322	14,608	14,901	15,199
13100010 53210 AUTOMOTIVE FUEL AND FLUIDS	146,748	167,213	130,000	180,000	184,140	187,823	191,579	195,411
13100010 54320 PAYMENTS TO OUTSIDE AGENCIES	17,228	12,000	12,000	12,000	12,276	12,522	12,772	13,027
13100010 55650 SWAT EQUIPMENT	2,000	5,640	7,500	10,000	10,230	10,435	10,643	10,856
13100010 56180 EDUCATIONAL REIMBURSEMENT	9,347	10,662	23,300	23,300	23,836	24,313	24,799	25,295
13100010 POLICE DEPT. ADMIN.	<u>1,058,752</u>	<u>1,002,584</u>	<u>954,579</u>	<u>1,106,962</u>	<u>1,130,882</u>	<u>1,152,922</u>	<u>1,175,402</u>	<u>1,198,332</u>

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	----- 5 YEAR FINANCIAL PLAN -----				
				FY 23 BUDGET	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
13100030 POLICE DEPT. OPERATIONS								
13100030 51000 REGULAR WAGES	8,135,075	8,313,191	8,623,529	8,860,982	9,082,532	10,549,856	10,813,596	11,083,970
13100030 51270 EXTRA EARNINGS	600	23	-	-	-	-	-	-
13100030 51500 OVERTIME	299,040	381,714	285,000	300,000	306,000	312,120	318,362	324,730
13100030 51520 POLICE MANPOWER OVERTIME	1,303,290	1,108,064	1,100,000	1,500,000	1,530,000	1,560,600	1,591,812	1,623,648
13100030 51530 VACATION BUY BACK	372,010	415,605	406,100	406,100	414,222	422,506	430,957	439,576
13100030 51540 INTERCITY POLICE EXTRA DUTY	151,004	264,551	200,000	200,000	204,000	208,080	212,242	216,486
13100030 51610 SHIFT DIFFERENTIAL - UNIFORM	119,089	103,044	115,000	115,000	117,300	119,646	122,039	124,480
13100030 51700 LONGEVITY PAY	622,284	598,897	520,000	520,000	520,000	520,000	520,000	520,000
13100030 51800 SEPARATION PAY	151,160	111,223	250,000	250,000	255,000	260,100	265,302	270,608
13100030 51801 WORKERS' COMP. PAY	150,668	224,306	250,000	250,000	250,000	250,000	250,000	250,000
13100030 52360 BUSINESS EXPENSE	8,210	20,801	7,100	7,100	7,263	7,409	7,557	7,708
13100030 52780 UNIFORM ALLOWANCE - FULL TIME	198,982	177,550	180,000	180,000	184,140	187,823	191,579	195,411
13100030 53520 POLICE CONSUMABLES	35,901	15,705	25,000	25,000	25,575	26,087	26,608	27,140
13100030 POLICE DEPT. OPERATIONS	11,547,313	11,734,674	11,961,729	12,614,182	12,896,032	14,424,226	14,750,054	15,083,757
13100031 POLICE DEPT. SUPPORT								
13100031 51000 REGULAR WAGES	478,063	483,847	521,068	585,445	597,156	609,100	621,282	633,709
13100031 51300 PART TIME WAGES	165,519	224,439	230,300	250,820	255,836	260,953	266,172	271,496
13100031 51510 POLICE TRAINING OVERTIME	83,769	66,823	85,000	100,000	102,000	104,040	106,121	108,243
13100031 52330 TRAINING AND EDUCATION	54,118	53,653	35,000	40,000	40,920	41,738	42,573	43,425
13100031 52350 TRAVEL EXPENSES	3,150	601	6,000	6,000	6,138	6,261	6,386	6,514
13100031 52480 OTHER PROFESSIONAL SERVICES	23,449	20,349	15,000	20,000	20,460	20,869	21,287	21,712
13100031 52570 OTHER REPAIRS AND MAINT/UPGRD	27,224	80,294	30,000	45,000	46,035	46,956	47,895	48,853
13100031 52790 UNIFORM ALLOWANCE - PART TIME	2,035	230	3,000	3,000	3,069	3,130	3,193	3,257
13100031 53260 TRAFFIC RELATED SUPPLIES	9,631	13,183	12,000	15,000	15,345	15,652	15,965	16,284
13100031 53450 LABORATORY SUPPLIES	4,466	5,721	4,500	4,500	4,604	4,696	4,789	4,885
13100031 53510 FIREARM SUPPLIES	22,194	28,136	25,000	25,000	25,575	26,087	26,608	27,140
13100031 POLICE DEPT. SUPPORT	873,620	977,375	966,868	1,094,765	1,117,138	1,139,482	1,162,271	1,185,518

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	FY 23 BUDGET	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
13202010 ANIMAL CONTROL								
13202010 51000 REGULAR WAGES	148,130	161,339	183,508	188,128	192,832	197,652	202,592	207,656
13202010 51300 PART TIME WAGES	20,198	19,873	22,000	20,300	20,706	21,120	21,543	21,973
13202010 51500 OVERTIME	13,969	13,629	14,000	14,000	14,500	14,500	14,500	14,500
13202010 51530 VACATION BUY BACK	3,468	848	3,400	3,100	3,162	3,225	3,290	3,356
13202010 51700 LONGEVITY PAY	5,742	4,794	6,300	5,100	5,100	5,100	5,100	5,100
13202010 51801 WORKERS' COMP. PAY	-	7,553	-	2,500	2,500	2,500	2,500	2,500
13202010 52110 ELECTRICITY	7,683	14,258	14,000	14,000	14,322	14,608	14,901	15,199
13202010 52250 ADVERTISING	80	-	1,500	500	512	522	532	543
13202010 52310 CONVENTIONS AND DUES	-	100	560	-	-	-	-	-
13202010 52455 VETERINARY SERVICES	14,268	15,729	22,000	20,000	20,460	20,869	21,287	21,712
13202010 52780 UNIFORM ALLOWANCE - FULL TIME	6,597	5,996	10,182	6,200	6,343	6,469	6,599	6,731
13202010 53485 DOG FOOD	683	1,532	2,000	2,000	2,046	2,087	2,129	2,171
13202010 55370 OTHER EQUIPMENT	4,375	11,820	5,000	6,700	6,854	6,991	7,131	7,274
13202010 ANIMAL CONTROL	225,193	257,468	284,450	285,328	292,201	298,566	305,082	311,754
13300010 EMERGENCY MANAGEMENT								
13300010 51300 PART TIME WAGES	14,974	11,948	11,948	50,000	51,000	52,020	53,060	54,122
13300010 52150 TELEPHONE EXPENSE	-	705	750	750	767	783	798	814
13300010 53130 OTHER OPERATING SUPPLIES	-	-	1,000	1,000	1,023	1,043	1,064	1,086
13300010 54090 OTHER CHARGES	-	229	500	500	512	522	532	543
13300010 EMERGENCY MANAGEMENT	14,974	12,882	14,198	52,250	53,302	54,368	55,455	56,564
14000010 PUBLIC WORKS ADMINISTRATION								
14000010 51000 REGULAR WAGES	265,715	273,731	279,682	301,658	307,691	313,844	320,120	326,522
14000010 51500 OVERTIME	7,877	16,622	4,000	4,000	4,080	4,162	4,245	4,330
14000010 51300 PART TIME WAGES	9,999	9,999	12,000	12,000	12,240	12,485	12,734	12,989
14000010 52680 TOWN AID ROAD	173,955	251,682	249,000	275,000	281,325	286,952	292,691	298,544
14000010 53460 CLOTHING AND UNIFORMS	9,275	10,403	10,500	12,000	12,276	12,522	12,772	13,027
14000010 PUBLIC WORKS ADMINISTRATION	466,821	562,437	555,182	604,658	617,612	629,963	642,562	655,413
14100010 ENGINEERING								
14100010 51000 REGULAR WAGES	116,785	115,208	187,916	191,674	195,507	199,417	203,405	207,473
14100010 52310 CONVENTIONS AND DUES	-	383	1,500	2,000	2,046	2,087	2,129	2,171
14100010 52335 PROFESSIONAL LICENSE FEES	662	-	1,050	1,000	1,023	1,043	1,064	1,086
14100010 56110 DEP STIPULATED/SEWERS/MS4	200,960	248,988	250,000	250,000	250,000	250,000	250,000	250,000
14100010 ENGINEERINGENGINEERING	318,406	364,578	440,466	444,674	448,576	452,547	456,598	460,730

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	FY 23 BUDGET	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
14404072 VEHICLE MAINTENANCE								
14404072 51000 REGULAR WAGES	432,967	393,243	430,685	444,221	453,107	462,169	471,413	480,840
14404072 51500 OVERTIME	56,784	127,249	45,000	49,000	49,980	50,980	51,999	53,039
14404072 52100 GAS HEAT NYMEX	33,344	56,046	29,300	45,000	46,035	46,956	47,895	48,853
14404072 52110 ELECTRICITY	5,778	-	24,200	25,200	25,780	26,295	26,821	27,358
14404072 52130 WATER	1,366	1,504	3,900	2,000	2,046	2,087	2,129	2,171
14404072 52310 CONVENTIONS AND DUES	499	499	500	600	614	626	639	651
14404072 52320 SUBSCRIPTIONS AND PERIODICALS	3,578	6,978	3,700	6,000	6,138	6,261	6,386	6,514
14404072 52540 MOTOR VEHICLE MAINT/REPAIR	51,738	70,505	70,000	90,000	92,070	93,911	95,790	97,705
14404072 52545 SPECIAL EQUIPMENT REPAIR	55,290	22,850	30,000	40,000	40,920	41,738	42,573	43,425
14404072 52550 GROUNDS MAINTENANCE	5,062	6,687	7,000	7,200	7,366	7,513	7,663	7,816
14404072 52575 EMISSIONS TESTING	-	-	800	1,000	1,023	1,043	1,064	1,086
14404072 52585 TIRE REPAIR AND SERVICE	9,370	6,473	10,000	11,000	11,253	11,478	11,708	11,942
14404072 52630 RENTAL OF VEHICLES	2,756	-	2,000	2,000	2,046	2,087	2,129	2,171
14404072 52650 OTHER RENTAL	1,779	1,380	2,500	2,700	2,762	2,817	2,874	2,931
14404072 52740 SECURITY SYSTEM	-	-	2,500	2,700	2,762	2,817	2,874	2,931
14404072 52940 HAZARDOUS WASTE DISPOSAL	1,726	4,018	2,000	6,000	6,138	6,261	6,386	6,514
14404072 53210 AUTOMOTIVE FUEL AND FLUIDS	138,553	198,111	325,000	380,000	388,740	396,515	404,445	412,534
14404072 53220 MOTOR VEHICLE PARTS	197,273	206,626	207,000	250,000	255,750	260,865	266,082	271,404
14404072 53240 TIRES, TUBES AND BATTERIES	44,623	41,279	50,000	60,000	61,380	62,608	63,860	65,137
14404072 53250 TOOLS AND MISCELLANEOUS EQUIPMN	9,960	14,409	8,500	12,000	12,276	12,522	12,772	13,027
14404072 53430 JANITORIAL SUPPLIES	911	-	350	450	460	470	479	489
14404072 53445 SAFETY SUPPLIES	1,853	1,019	1,500	2,500	2,558	2,609	2,661	2,714
14404072 53530 SNOW REMOVAL EQUIPMENT	21,216	33,092	22,000	40,000	40,920	41,738	42,573	43,425
14404072 53560 BROOMS AND SWEEPERS	9,684	15,766	8,500	20,000	20,460	20,869	21,287	21,712
14404072 VEHICLE MAINTENANCE	<u>1,086,112</u>	<u>1,207,733</u>	<u>1,286,935</u>	<u>1,499,571</u>	<u>1,532,583</u>	<u>1,563,235</u>	<u>1,594,500</u>	<u>1,626,389</u>
14505071 COMPOST SITE								
14505071 52740 SECURITY SYSTEM	-	1,865	2,200	2,200	2,251	2,296	2,342	2,388
14505071 52930 COMPOST SITE	-	7,425	8,000	8,000	8,184	8,348	8,515	8,685
14505071 52940 HAZARDOUS WASTE PICKUP	26,489	37,149	30,000	30,000	30,690	31,304	31,930	32,568
14505071 COMPOST SITE	<u>26,489</u>	<u>46,438</u>	<u>40,200</u>	<u>40,200</u>	<u>41,125</u>	<u>41,947</u>	<u>42,786</u>	<u>43,642</u>
14509971 SOLID WASTE								
14509971 52900 SPECIAL TRASH PICKUP	252,142	203,855	257,252	298,300	305,161	311,264	317,489	323,839
14509971 52910 TRASH PICKUP	1,444,041	1,376,965	1,410,010	1,446,200	1,479,463	1,509,052	1,539,233	1,570,018
14509971 52915 TRASH PICKUP-CITY BUILDINGS	92,860	99,891	101,500	128,000	130,944	133,563	136,234	138,959
14509971 52920 TIPPING FEES	1,152,629	1,347,272	1,210,862	1,450,000	1,483,350	1,513,017	1,543,277	1,574,143
14509971 52941 HAZARDOUS WASTE - CITY	4,224	436	2,500	2,000	2,046	2,087	2,129	2,171
14509971 52950 RECYCLING PICKUP	498,500	539,000	533,600	579,400	592,726	604,581	616,672	629,006
14509971 52955 PORTABLE RESTROOMS	29,591	23,266	20,000	25,000	25,575	26,087	26,608	27,140
14509971 NEW BAG PICKUP	-	-	-	180,000	184,140	187,823	191,579	195,411
14509971 SOLID WASTE	<u>3,473,988</u>	<u>3,590,685</u>	<u>3,535,724</u>	<u>4,108,900</u>	<u>4,203,405</u>	<u>4,287,473</u>	<u>4,373,222</u>	<u>4,460,687</u>

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----						
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	
	ACTUAL	ACTUAL	BUDGET	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	
14606074 GROUNDS MAINTENANCE									
14606074 52510	MAINTENANCE SERVICE AGREEMENT	3,279	384	3,500	3,500	3,581	3,652	3,725	3,800
14606074 52580	EQUIPMENT MAINTENANCE/REPAIR	1,006	-	1,500	2,000	2,046	2,087	2,129	2,171
14606074 53265	STREET MARKING PAINT	5,708	1,781	5,000	5,000	5,115	5,217	5,322	5,428
14606074 53490	OTHER OPERATING SUPPLIES	6,253	1,466	5,000	5,000	5,115	5,217	5,322	5,428
14606074 53555	LIGHT POLES	2,227	12,638	15,000	15,000	15,345	15,652	15,965	16,284
14606074	GROUNDS MAINTENANCE	18,472	16,269	30,000	30,500	31,202	31,826	32,462	33,111
14606075 BUILDING MAINTENANCE									
14606075 51000	REGULAR WAGES	419,942	423,287	445,014	453,855	462,930	472,186	481,630	491,260
14606075 51500	OVERTIME	60,134	98,176	55,000	69,100	70,482	71,892	73,329	74,796
14606075 52100	GAS HEAT NYMEX	88,220	123,782	100,000	100,000	102,300	104,346	106,433	108,562
14606075 52110	ELECTRICITY	141,832	414,741	440,000	440,000	450,120	459,122	468,305	477,671
14606075 52130	WATER	10,105	4,609	25,000	25,000	25,575	26,087	26,608	27,140
14606075 52500	HVAC MAINTENANCE	80,341	100,800	70,000	105,000	107,415	109,563	111,755	113,990
14606075 52510	MAINTENANCE SERVICE AGREEMENT	71,435	52,162	57,000	71,400	73,042	74,503	75,993	77,513
14606075 52530	BUILDING MAINTENANCE/REPAIR	125,269	34,239	45,000	82,800	90,755	94,421	98,236	102,205
14606075 52740	SECURITY SYSTEM	15,884	12,332	10,800	15,500	15,857	16,174	16,497	16,827
14606075 53430	JANITORIAL SUPPLIES	11,806	19,981	22,000	20,000	20,460	20,869	21,287	21,712
14606075 53445	SAFETY SUPPLIES	876	834	1,000	5,000	5,115	5,217	5,322	5,428
14606075 53490	OTHER OPERATING SUPPLIES	1,447	257	800	-	-	-	-	-
14606075 53495	COFFEE AND WATER	-	620	1,200	500	512	522	532	543
14606075	BUILDING MAINTENANCE	1,027,290	1,285,822	1,272,814	1,388,155	1,424,562	1,454,902	1,485,926	1,517,646
14704010 HIGHWAYS & PARKS ADMIN									
14704010 51000	REGULAR WAGES	2,374,512	2,340,336	2,500,197	2,550,834	2,550,834	2,601,851	2,653,884	2,706,956
14704010 51400	TEMPORARY PAYROLL	63,746	42,681	110,000	110,000	117,857	120,214	122,619	125,071
14704010 51500	OVERTIME	241,107	426,733	235,000	240,000	250,000	250,000	250,000	250,000
14704010 51550	SNOW REMOVAL	81	218	75,000	80,000	81,600	83,232	84,897	86,595
14704010 52160	STREET LIGHTING	672,776	638,519	760,000	760,000	777,480	793,030	808,890	825,068
14704010 52550	GROUNDS MAINTENANCE	41,863	34,015	25,000	41,800	42,761	43,617	44,489	45,379
14704010 52610	RENTAL OF LAND	942	500	550	850	870	887	905	923
14704010 53380	MISC. CONSTRUCTION SUPPLIES	60,343	71,054	57,000	74,380	76,091	77,613	79,165	80,748
14704010 NEW	SPECIAL PROJECTS	-	-	-	55,000	56,265	57,390	58,538	59,709
14704010	HIGHWAYS AND PARKS ADMIN	3,455,370	3,554,055	3,762,747	3,912,864	3,953,758	4,027,833	4,103,386	4,180,448
14706010 HIGHWAYS & PARKS									
14706010 52210	PRINTING	249	-	234	-	-	-	-	-
14706010 53445	SAFETY SUPPLIES	8,577	2,000	3,624	5,000	5,115	5,217	5,322	5,428
14706010	HIGHWAYS AND PARKS	8,826	2,000	3,858	5,000	5,115	5,217	5,322	5,428

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----						
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	
	ACTUAL	ACTUAL	BUDGET	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	
14706076 PARKS MAINTENANCE									
14706076 52110	ELECTRICITY	86,664	108,536	100,136	115,000	117,645	119,998	122,398	124,846
14706076 52130	WATER	16,454	19,259	25,000	30,000	30,690	31,304	31,930	32,568
14706076 52530	BUILDING MAINTENANCE/REPAIR	10,763	4,546	6,500	16,000	17,537	18,246	18,983	19,750
14706076 52550	GROUNDS MAINTENANCE	53,192	83,988	63,000	77,312	79,090	80,672	82,285	83,931
14706076 52740	SECURITY SYSTEM	265	1,197	2,700	2,700	2,762	2,817	2,874	2,931
14706076	PARKS MAINTENANCE	167,339	217,525	197,336	241,012	247,724	253,037	258,470	264,026
14706077 OUTSIDE CONTRACTORS									
14706077 52570	OTHER REPAIRS AND MAINT/UPGRD	24,005	80,507	25,000	20,000	20,460	20,869	21,287	21,712
14706077 53380	MISC. CONSTRUCTION SUPPLIES	18,674	7,065	15,000	35,000	35,805	36,521	37,252	37,997
14706077 54095	STORM/EMERGENCY LOSSES	12,808	66,683	15,000	25,100	25,677	26,191	26,715	27,249
14706077	OUTSIDE CONTRACTORS	55,487	154,255	55,000	80,100	81,942	83,581	85,253	86,958
14706078 TREE DEPT.									
14706078 52555	TREE MAINTENANCE	220,794	233,377	184,000	200,000	204,600	208,692	212,866	217,123
14706078 53490	OPER.SUPPLIES	-	-	1,000	1,000	1,023	1,043	1,064	1,086
14706078 53570	TREES AND SHRUBS	-	-	2,500	2,500	2,558	2,609	2,661	2,714
14706078	TREE DEPT.	220,794	233,377	187,500	203,500	208,181	212,344	216,591	220,923
15000010 HUMAN RESOURCES									
15000010 51000	REGULAR WAGES	255,321	177,474	307,003	372,344	379,792	387,388	395,136	403,039
15000010 51400	TEMPORARY PAYROLL	8,366	11,775	13,000	13,000	13,929	14,207	14,491	14,781
15000010 51500	OVERTIME	3,346	12,244	2,400	6,000	6,120	6,242	6,367	6,495
15000010 52220	OUTSIDE PRINTING SERVICES	193	-	500	500	512	522	532	543
15000010 52810	VETERANS MEMORIAL DAY SERVICE	1,027	2,792	4,000	4,000	4,092	4,174	4,257	4,342
15000010 52840	BAND CONCERTS	5,000	5,700	6,000	6,000	6,138	6,261	6,386	6,514
15000010 52850	HOLIDAY FESTIVITIES	5,701	16,184	54,000	8,000	8,184	8,348	8,515	8,685
15000010 52230	BEACH STICKERS	-	4,000	16,000	500	512	522	532	543
15000010 52425	ARCHIVING SERVICES	12,177	24,355	26,000	26,000	26,000	26,000	26,000	26,000
15000010 53570	TREES AND SHRUBS	736	2,443	7,319	2,000	2,046	2,087	2,129	2,171
15000010 54470	CLIENT ASSISTANCE	258	539	8,000	8,000	8,184	8,348	8,515	8,685
15000010 NEW	AT RISK YOUTH	-	-	-	10,000	10,230	10,435	10,643	10,856
15000010	HUMAN RESOURCES	292,125	257,505	444,222	456,344	465,738	474,532	483,503	492,654

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----						
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	
	ACTUAL	ACTUAL	BUDGET	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	
15100010 ELDERLY SERVICES									
15100010 51000	REGULAR WAGES	166,278	164,562	167,461	170,797	174,213	177,697	181,250	184,875
15100010 51500	OVERTIME	-	1,812	-	-	-	-	-	-
15100010 51100	SR.CNT. P/T (2 @ 19 HRS/WK)	-	-	-	35,080	37,586	38,337	39,104	39,886
15100010 52310	CONVENTIONS AND DUES	-	-	490	490	501	511	522	532
15100010 52410	INSTRUCTORS	2,860	-	5,480	5,500	5,627	5,739	5,854	5,971
15100010 52630	RENTAL OF VEHICLES	-	-	196	-	-	-	-	-
15100010 52700	TRANSPORTATION CONTRACT	263,939	13,885	280,107	205,685	210,416	214,624	218,917	223,295
15100010 52710	ELDERLY NUTRITION	7,613	-	4,655	4,700	4,808	4,904	5,002	5,102
15100010 53490	OTHER OPERATING SUPPLIES	983	2,814	2,600	3,000	3,069	3,130	3,193	3,257
15100010	ELDERLY SERVICES	441,672	183,073	460,989	425,252	436,219	444,943	453,841	462,918
15202050 RECREATIONAL SERVICES									
15202050 51000	REGULAR WAGES	280,540	284,802	326,207	381,247	388,873	396,651	404,583	412,676
15202050 51080	RECREATION AIDES	33,736	16,300	42,000	46,200	49,500	50,490	51,500	52,530
15202050 51130	BEACH CONSTABLES	60,855	77,535	41,520	62,916	67,410	68,758	70,133	71,536
15202050 51160	SPECIAL ACTIVITY INSTRUCTORS	5,808	-	25,540	25,540	27,364	27,912	28,470	29,039
15202050 51170	SUPERVISORS AND INSTRUCTORS	63,016	36,055	73,833	83,974	89,972	91,772	93,607	95,479
15202050 51180	LIFE GUARDS	71,680	67,168	71,260	73,390	78,632	80,205	81,809	83,445
15202050 51500	OVERTIME	5,749	7,069	7,395	8,700	8,874	9,051	9,233	9,417
15202050 52230	BEACH STICKERS	-	9,402	4,000	5,000	5,115	5,217	5,322	5,428
15202050 52310	CONVENTIONS AND DUES	-	365	1,250	1,250	1,279	1,304	1,330	1,357
15202050 52530	BUILDING MAINTENANCE/REPAIR	6,490	8,916	11,232	12,096	13,258	13,794	14,351	14,931
15202050 52750	FEES AND CHARGES	2,819	-	4,000	4,000	4,092	4,174	4,257	4,342
15202050 53250	TOOLS AND MISCELLANEOUS EQUIPMN	2,157	2,487	2,750	2,750	2,813	2,870	2,927	2,985
15202050 53440	MEDICAL SUPPLIES	2,975	3,147	4,000	4,000	4,092	4,174	4,257	4,342
15202050 53540	RECREATION SUPPLIES	10,606	10,332	15,300	15,300	15,652	15,965	16,284	16,610
15202050 54320	PAYMENTS TO OUTSIDE AGENCIES	11,200	7,313	11,200	11,200	11,458	11,687	11,920	12,159
15202050 55520	OTHER RECREATION EQUIPMENT	4,764	4,296	4,800	4,800	4,910	5,009	5,109	5,211
15202050	RECREATIONAL SERVICES	562,397	535,186	646,287	742,363	773,295	789,031	805,092	821,488
15202051 DAY CAMP PROGRAM									
15202051 51400	TEMPORARY PAYROLL	88,154	63,984	139,745	152,370	163,254	166,519	169,849	173,246
15202051 51080	RECREATION AIDES	-	2,553	-	-	-	-	-	-
15202051 52700	TRANSPORTATION CONTRACT	12,971	3,850	14,660	18,000	18,414	18,782	19,158	19,541
15202051 52750	FEES AND CHARGES	3,131	5,992	6,000	6,000	6,138	6,261	6,386	6,514
15202051	DAY CAMP PROGRAM	104,257	76,379	160,405	176,370	187,806	191,562	195,393	199,301
15202552 BENNETT RINK PROGRAMS									
15202552 52620	RENTAL OF BUILDINGS	-	25,000	25,000	25,000	25,575	26,087	26,608	27,140
15202552	BENNETT RINK PROGRAMS	-	25,000	25,000	25,000	25,575	26,087	26,608	27,140

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

			----- 5 YEAR FINANCIAL PLAN -----						
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	
	ACTUAL	ACTUAL	BUDGET	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	
15202553 AQUATIC PROGRAMS									
15202553 51040	AQUATIC PROGRAM INSTRUCTORS	8,594	54	18,816	20,640	22,114	22,557	23,008	23,468
15202553 51070	SWIMMING POOL STAFF	37,531	6,290	74,176	80,180	85,907	87,625	89,378	91,165
15202553 51140	SWIM TEAM COACH	19,842	4,112	31,705	-	-	-	-	-
15202553 51300	POOL CUSTODIANS	20,392	403	17,400	17,500	17,850	18,207	18,571	18,943
15202553 52770	OTHER CONTRACTUAL SERVICES	-	13,995	-	16,000	16,368	16,695	17,029	17,370
15202553 53540	RECREATION SUPPLIES	1,860	1,767	2,100	2,100	2,148	2,191	2,235	2,280
15202553 53545	SPECIAL ACTIVITY SUPPLIES	4,869	4,795	5,000	5,000	5,115	5,217	5,322	5,428
15202553	AQUATIC PROGRAMS	93,088	31,416	149,197	141,420	149,503	152,493	155,543	158,653
15300010 HEALTH DEPARTMENT									
15300010 51000	REGULAR WAGES	333,902	350,240	354,828	482,757	492,412	502,260	512,305	522,552
15300010 51500	OVERTIME	1,737	553	10,000	5,000	5,100	5,202	5,306	5,412
15300010 52310	CONVENTIONS AND DUES	-	-	600	1,000	1,023	1,043	1,064	1,086
15300010 52450	MEDICAL SERVICES	1,638	110	3,000	1,000	1,023	1,043	1,064	1,086
15300010 52480	OTHER PROFESSIONAL SERVICES	-	381	-	-	-	-	-	-
15300010 52535	PEST CONTROL	-	-	3,000	1,000	1,023	1,043	1,064	1,086
15300010 52780	UNIFORMS-FULL TIME	250	-	250	250	256	261	266	271
15300010 53440	MEDICAL SUPPLIES	1,610	5,121	3,000	6,000	6,138	6,261	6,386	6,514
15300010	HEALTH DEPARTMENT	339,137	356,405	374,678	497,307	507,282	517,427	527,775	538,332
16001060 LIBRARY									
16001060 51000	REGULAR WAGES	1,421,000	1,321,000	1,421,000	1,575,374	1,575,374	1,575,374	1,575,374	1,575,374
16001060 56320	COVID19 EXP-STATE SUBSIDIZED	-	680	50,000	-	-	-	-	-
16001060 52620	ALLINGTOWN LEASES/RENT	-	-	50,544	-	-	-	-	-
16001060	LIBRARY	1,421,000	1,321,680	1,521,544	1,575,374	1,575,374	1,575,374	1,575,374	1,575,374
18009980 CITY INSURANCE PREMIUMS									
18009980 54030	GEN'L LIABILITY INS PREMIUM	473,237	432,339	485,977	485,977	497,154	507,098	517,240	527,584
18009980	CITY INSURANCE PREMIUMS	473,237	432,339	485,977	485,977	497,154	507,098	517,240	527,584
18009981 CITY INSURANCE - RETENTION									
18009981 54210	PHYSICAL AUTO DAMAGE	57,472	179,143	50,000	50,000	51,150	52,173	53,216	54,281
18009981 54230	GENERAL LIABILITY LOSSES	189,433	167,431	225,000	225,000	230,175	234,779	239,474	244,264
18009981 54250	OTHER LOSSES	39,079	66,568	40,000	40,000	40,920	41,738	42,573	43,425
18009981	CITY INSURANCE - RETENTION	285,984	413,142	315,000	315,000	322,245	328,690	335,264	341,969

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	FY 23 BUDGET	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
18109982 EMPLOYEE BENEFITS								
18109982 51530 VACATION BUY BACK	104,323	114,366	103,900	110,000	112,200	114,444	116,733	119,068
18109982 51700 LONGEVITY PAY	66,040	62,450	76,000	80,000	80,000	80,000	80,000	80,000
18109982 51800 SEPARATION PAY	-	69,000	90,000	90,000	90,000	90,000	90,000	90,000
18109982 54110 HEALTH INS. - PREM.	5,768,994	-	-	-	-	-	-	-
18109982 54110 HEALTH INS. - CT PARTNERSHIP	3,024,597	5,331,262	5,526,392	5,840,736	6,351,451	6,859,562	7,408,328	8,001,004
18109982 54110 HEALTH INS. - RETIREES	-	3,997,325	4,755,117	5,195,505	5,612,046	6,061,908	6,547,760	7,072,483
18109982 54120 LIFE INSURANCE PREM.	102,711	184,044	136,500	136,500	139,640	142,432	145,281	148,187
18109982 54130 FICA-CITY	1,287,664	1,425,390	1,400,071	1,513,907	1,543,504	1,649,009	1,683,586	1,718,936
18109982 54140 401K - CITY	896,927	1,030,188	1,165,767	1,257,710	1,232,404	1,295,829	1,323,524	1,351,843
18109982 54141 PENSION - POLICE	2,203,317	2,412,000	2,430,000	2,396,000	3,855,000	3,803,000	3,446,000	2,639,000
18109982 54170 LONG TERM DISABIL. PREM.	61,440	109,676	96,000	96,000	98,208	100,172	102,176	104,219
18109982 54180 HEART AND HYPERTENSION	-	588	-	-	-	-	-	-
18109982 56180 EDUCATION REIMBURSEMENT	145	3,659	15,000	15,000	15,345	15,652	15,965	16,284
18109982 EMPLOYEE BENEFITS	<u>13,516,157</u>	<u>14,739,949</u>	<u>15,794,747</u>	<u>16,731,358</u>	<u>19,129,797</u>	<u>20,212,008</u>	<u>20,959,352</u>	<u>21,341,024</u>
18109983 STATE MANDATED BENEFITS								
18109983 54160 CT. UNEMPLOYMENT COMP.	30,955	71,679	70,000	75,000	76,725	78,260	79,825	81,421
18109983 54180 HEART AND HYPER COMP.	170,452	134,548	400,000	400,000	409,200	417,384	425,732	434,246
18109983 54190 WORKER'S COMP PREM.	1,769,050	1,537,922	1,606,200	1,606,200	1,643,143	1,676,005	1,709,526	1,743,716
18109983 STATE MANDATED BENEFITS	<u>1,970,457</u>	<u>1,744,149</u>	<u>2,076,200</u>	<u>2,081,200</u>	<u>2,129,068</u>	<u>2,171,649</u>	<u>2,215,082</u>	<u>2,259,384</u>
18209984 DEBT SERVICE PAYMENTS								
18209984 54510 CITY - G/P BONDS PRINCIPAL	11,709,056	11,648,055	11,826,056	5,616,171	6,589,512	6,709,785	5,211,098	4,300,394
18209984 54520 CITY - G/P BONDS INTEREST	2,604,045	2,256,694	1,880,535	1,823,806	1,528,433	1,353,890	1,189,697	1,239,906
DEBT SERVICE - CITY	<u>14,313,101</u>	<u>13,904,749</u>	<u>13,706,591</u>	<u>7,439,977</u>	<u>8,117,945</u>	<u>8,063,675</u>	<u>6,400,795</u>	<u>5,540,300</u>
18209984 54510 BOE - G/P BONDS PRINCIPAL	2,464,944	2,762,944	2,726,944	4,571,929	4,432,488	4,666,215	4,915,302	5,085,356
18209984 54520 BOE - G/P BONDS INTEREST	611,207	751,595	918,258	2,016,821	2,430,175	2,767,084	2,818,583	2,852,093
DEBT SERVICE - BOE	<u>3,076,151</u>	<u>3,514,540</u>	<u>3,645,203</u>	<u>6,588,750</u>	<u>6,862,663</u>	<u>7,433,300</u>	<u>7,733,885</u>	<u>7,937,449</u>
18209984 54510 WPCA - G/P BONDS PRINCIPAL	296,000	207,000	207,000	194,000	191,000	186,000	179,000	179,000
18209984 54520 WPCA - G/P BONDS INTEREST	154,700	145,515	137,105	128,050	116,099	106,276	96,896	93,987
18209984 54640 WPCA - CLEAN WATER FUND (PANDI)	658,876	361,128	204,680	101,954	-	-	-	-
DEBT SERVICE - WPCA	<u>1,109,576</u>	<u>713,643</u>	<u>548,785</u>	<u>424,004</u>	<u>307,099</u>	<u>292,276</u>	<u>275,896</u>	<u>272,987</u>
18209984 DEBT SERVICE PAYMENTS	<u>18,498,827</u>	<u>18,132,932</u>	<u>17,900,579</u>	<u>14,452,731</u>	<u>15,287,708</u>	<u>15,789,251</u>	<u>14,410,576</u>	<u>13,750,736</u>
18309910 MED COM								
18309910 54320 PAYMENTS TO OUTSIDE AGENCIES	39,088	38,593	42,179	42,179	43,149	44,012	44,892	45,790
18309910 MED COM	<u>39,088</u>	<u>38,593</u>	<u>42,179</u>	<u>42,179</u>	<u>43,149</u>	<u>44,012</u>	<u>44,892</u>	<u>45,790</u>

**FIVE YEAR FINANCIAL PLAN - GENERAL FUND
EXPENDITURE DETAIL**

				----- 5 YEAR FINANCIAL PLAN -----				
				FY 23	FY 24	FY 25	FY 26	FY 27
				BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
	FY 20	FY 21	FY 22					
	ACTUAL	ACTUAL	BUDGET					
19009990 CONTINGENCY / OTHER EXPENSES								
19009990 56010 UNALLOCATED CONTINGENCY	115,000	-	600,000	600,000	400,000	425,000	450,000	500,000
19009990 56243 STUDY - IT	25,000	-	-	-	-	-	-	-
19009990 52340 MILEAGE ALLOWANCE REIMBURSEMEN	311	2,000	500	500	512	522	532	543
19009990 56140 PRIMARY EXPENSE	43,744	58,902	60,000	60,000	50,000	50,000	60,000	50,000
19009990 56220 ACTUARIAL STUDY	22,890	11,900	-	-	-	-	-	-
19009990 56305 ELECTION EXPENSE	20,831	34,309	35,000	35,000	35,805	36,521	37,252	37,997
19009990 56360 BANK FEES	58,244	51,934	50,000	50,000	50,000	50,000	50,000	50,000
19009990 56370 DOG REPORT	9,155	5,395	9,000	9,000	9,207	9,391	9,579	9,771
19009990 56990 MISCELLANEOUS	-	6,580	2,000	2,000	2,046	2,087	2,129	2,171
19009990 56997 SEIZED ASSET DEFICIT	40,000	40,000	21,867	-	-	-	-	-
19009990 56210 CONSULTING SERVICES/MARB pmnts	100,000	100,000	100,000	100,000	100,000	450,000	750,000	900,000
19009990 56000 HR/PAY. OUTSOURCING	-	43,641	160,000	160,000	160,000	160,000	160,000	160,000
19009990 56175 ADVANCE FUNDING OPEB TRUST	-	-	150,000	150,000	150,000	150,000	150,000	150,000
19009990 56352 FEMA PA PW-COVID19 EXPENSE	20,056	2,117,309	-	-	-	-	-	-
19009990 56353 FEMA-STORM ISAIAS	-	103,372	-	-	-	-	-	-
19009990 54390 OPERATING TRANSFER	90,000	-	-	-	-	-	-	-
19009990 56010 FUND BAL. ADJ (WHPD-assigned)	-	-	300,000	150,000	-	-	-	-
19009990 56010 FUND BAL. ADJ (ADC-assigned)	-	-	-	500,000	-	-	-	-
19009990 56010 FUND BAL. ADJ (Covid-assigned)	-	-	-	500,000	-	-	-	-
19009990 56010 FUND BALANCE ADJUSTMENT	-	-	-	1,080,000	830,000	320,000	510,000	210,000
19009990 CONTINGENCY / OTHER EXPENSES	545,230	2,575,341	1,488,367	3,396,500	1,787,570	1,653,521	2,179,491	2,070,481
BOE BOARD OF EDUCATION								
BOARD OF EDUCATION	89,156,482	87,160,421	89,960,421	89,960,421	89,960,421	91,460,421	93,110,421	94,910,421
BOE Agreed Increases					-	1,500,000	1,650,000	1,800,000
City	69,672,648	73,473,143	75,582,278	78,393,731	80,494,461	84,083,296	84,928,920	85,515,256
Education	89,156,482	87,160,421	89,960,421	89,960,421	89,960,421	91,460,421	93,110,421	94,910,421
Total Expenditures	158,829,130	160,633,564	165,542,699	168,354,151	170,454,882	175,543,716	178,039,341	180,425,677

FIVE YEAR FINANCIAL PLAN - ALLINGTOWN

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 FORECAST	FY 22 BUDGET	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
REVENUE								
Tax Levy - Current Year	\$ 7,013,141	\$ 7,325,474	\$ 6,993,596	\$ 6,790,177	\$ 6,834,071	\$ 7,021,836	\$ 7,333,210	\$ 7,596,449
Tax Levy - Prior Years	\$ 151,284	\$ 147,749	\$ 70,700	\$ 66,000	\$ 70,700	\$ 70,700	\$ 70,700	\$ 70,700
Tax Levy - Suspense	\$ 5,101	\$ 4,874	\$ 6,900	\$ 6,000	\$ 5,700	\$ 5,900	\$ 6,100	\$ 5,900
NON CURRENT TAXES	\$ 156,385	\$ 152,623	\$ 77,600	\$ 72,000	\$ 76,400	\$ 76,600	\$ 76,800	\$ 76,600
Tax Interest - Current Year	\$ 37,875	\$ 35,356	\$ 24,400	\$ 22,000	\$ 29,900	\$ 27,900	\$ 26,100	\$ 26,500
Tax Interest - Prior Years	\$ 27,300	\$ 23,874	\$ 16,900	\$ 15,000	\$ 20,800	\$ 19,100	\$ 18,000	\$ 18,200
Tax Interest - Suspense	\$ 8,551	\$ 7,295	\$ 9,200	\$ 7,000	\$ 8,000	\$ 7,900	\$ 8,000	\$ 7,700
INTEREST & LIEN FEES	\$ 73,726	\$ 66,526	\$ 50,500	\$ 44,000	\$ 58,700	\$ 54,900	\$ 52,100	\$ 52,400
Miscellaneous Fees	\$ 118,095	\$ 25,320	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
FEMA Grants	\$ -	\$ -	\$ 300,000	\$ 271,429	\$ -	\$ -	\$ -	\$ -
Pilot-Colleges & Hospitals	\$ -	\$ -	\$ -	\$ 770,501	\$ -	\$ -	\$ -	\$ -
MRSA - Motor Vehicle/MV Cap	\$ 160,170	\$ 960,525	\$ 960,525	\$ 960,525	\$ 960,525	\$ 960,525	\$ 960,525	\$ 960,525
State Miscellaneous Grants	\$ 21,515	\$ 21,515	\$ -	\$ 21,515	\$ -	\$ -	\$ -	\$ -
SCCRWA-Pilot Grant	\$ 59,829	\$ 59,404	\$ 56,000	\$ 49,166	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000
Police/FD Extra Duty	\$ 10,555	\$ 420	\$ 6,000	\$ 4,000	\$ 7,300	\$ 5,200	\$ 4,400	\$ 5,600
FD Bundle Billing EMS	\$ 14,078	\$ 11,709	\$ 30,000	\$ 40,000	\$ 24,200	\$ 23,900	\$ 26,500	\$ 29,500
FD Transport Income	\$ 35,785	\$ 39,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance Reimbursement	\$ 6,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Miscellaneous	\$ 2,633	\$ 13,357	\$ 23,600	\$ -	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
NON TAX INCOME	\$ 529,035	\$ 1,131,590	\$ 1,536,125	\$ 2,277,136	\$ 1,209,625	\$ 1,207,225	\$ 1,209,025	\$ 1,213,225
TOTAL INCOME	\$ 7,772,287	\$ 8,676,213	\$ 8,657,821	\$ 9,183,313	\$ 8,178,796	\$ 8,360,561	\$ 8,671,135	\$ 8,938,674

FIVE YEAR FINANCIAL PLAN - ALLINGTOWN

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 FORECAST	FY 22 BUDGET	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
ADMINISTRATION								
Regular Wages	\$ 173,550	\$ 223,878	\$ 278,579	\$ 282,273	\$ 286,119	\$ 286,119	\$ 286,119	\$ 286,119
Gas Heating	\$ 8,626	\$ 9,994	\$ 13,000	\$ 15,000	\$ 11,700	\$ 12,400	\$ 13,000	\$ 13,000
Electricity	\$ 15,971	\$ 15,430	\$ 23,140	\$ 16,000	\$ 17,600	\$ 18,000	\$ 18,700	\$ 17,600
Water	\$ 172,544	\$ 177,827	\$ 195,400	\$ 195,000	\$ 188,900	\$ 193,100	\$ 197,000	\$ 197,400
Telephone Expense	\$ 22,515	\$ 9,555	\$ 14,000	\$ 14,000	\$ 15,300	\$ 13,500	\$ 14,500	\$ 14,600
Training And Education	\$ 9,720	\$ 31,000	\$ 32,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000
Business Expense	\$ 8,698	\$ 10,000	\$ 10,000	\$ 14,000	\$ 10,700	\$ 11,200	\$ 11,500	\$ 11,900
Financial Services	\$ 15,000	\$ 21,048	\$ 13,000	\$ 20,000	\$ 17,300	\$ 17,800	\$ 17,000	\$ 18,000
Building Maintenance/Repair	\$ 45,553	\$ 19,043	\$ 20,000	\$ 20,000	\$ 26,100	\$ 21,300	\$ 21,900	\$ 22,300
Equipment Maintenance/Repair	\$ 53,722	\$ 45,175	\$ 39,000	\$ 70,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Psychological Testing	\$ -	\$ 3,081	\$ 12,000	\$ 14,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Office Supplies	\$ 3,525	\$ 4,648	\$ 6,000	\$ 6,000	\$ 5,000	\$ 5,400	\$ 5,600	\$ 5,500
Automotive Fuel & Fluids	\$ 13,828	\$ 13,586	\$ 16,000	\$ 18,000	\$ 15,400	\$ 15,700	\$ 16,300	\$ 16,400
LAP Prem-Allingtn	\$ 37,751	\$ 18,248	\$ 45,000	\$ 47,177	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Health Insurance Premiums	\$ 1,369,305	\$ 1,274,947	\$ 1,680,033	\$ 1,618,808	\$ 1,748,313	\$ 1,888,178	\$ 2,039,232	\$ 2,202,370
Life Insurance Premiums	\$ 11,984	\$ 11,981	\$ 14,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
FICA-City's Share	\$ 57,660	\$ 49,848	\$ 58,400	\$ 7,621	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Pension - City's Share	\$ 2,319,699	\$ 3,144,865	\$ 2,540,196	\$ 2,053,411	\$ 2,125,000	\$ 2,109,000	\$ 2,128,000	\$ 2,179,000
Pension - Additional Contribution	\$ -	\$ 748	\$ 350,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -
Advance Funding OPEB Trust	\$ -	\$ 8,650	\$ 50,000	\$ 125,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Heart & Hypertension	\$ 840	\$ 25,000	\$ 70,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Workers Comp Prem-Allingtwn	\$ 304,030	\$ 1,807	\$ 125,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Personal Computers	\$ 15,619	\$ 78,828	\$ 32,000	\$ 175,000	\$ 75,400	\$ 90,300	\$ 93,200	\$ 108,500
Radio Equipment	\$ 777	\$ 4,256	\$ 4,000	\$ 16,000	\$ 6,300	\$ 7,600	\$ 8,500	\$ 9,600
Unallocated Contingency	\$ 2,795	\$ -	\$ 155,000	\$ 680,000	\$ 680,000	\$ 680,000	\$ 680,000	\$ 680,000
Miscellaneous	\$ 10,474	\$ -	\$ 12,000	\$ 340,000	\$ 90,600	\$ 110,700	\$ 138,300	\$ 169,900
Allingtwn Capital Projects	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 99,920	\$ 99,920
Reserve Deficit Reduction	\$ 5,436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ADMINISTRATION	\$ 4,679,622	\$ 5,203,445	\$ 5,807,748	\$ 5,911,290	\$ 5,546,232	\$ 5,706,797	\$ 6,015,271	\$ 6,278,610

FIVE YEAR FINANCIAL PLAN - ALLINGTOWN

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 FORECAST	FY 22 BUDGET	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
OPERATIONS								
Regular Wages	\$ 1,453,873	\$ 1,478,166	\$ 1,549,064	\$ 1,596,383	\$ 1,583,339	\$ 1,583,339	\$ 1,583,339	\$ 1,583,339
Overtime	\$ 436,008	\$ 537,339	\$ 400,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000
Separation Pay	\$ -	\$ -	\$ 25,000	\$ 60,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Workers' Comp. Pay	\$ 17,604	\$ 10,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone Expense - ERS Charge	\$ 291,776	\$ 223,002	\$ 296,034	\$ 304,900	\$ 312,900	\$ 317,300	\$ 322,100	\$ 326,900
Uniform Allowance - Full Time	\$ 10,690	\$ 13,911	\$ 28,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Tools & Miscellaneous Equipmnt	\$ 15,600	\$ 108,837	\$ 88,850	\$ 90,000	\$ 75,800	\$ 90,900	\$ 86,400	\$ 85,800
Medical Supplies	\$ 19,725	\$ 20,648	\$ 30,000	\$ 35,000	\$ 26,300	\$ 28,000	\$ 29,800	\$ 29,800
FICA-CITY'S SHARE	\$ -	\$ 20,078	\$ -	\$ 60,442	\$ -	\$ -	\$ -	\$ -
PENSION - CITY'S SHARE	\$ -	\$ 50,764	\$ -	\$ 66,073	\$ -	\$ -	\$ -	\$ -
Trucks	\$ 80,944	\$ 28,588	\$ 330,000	\$ 465,000	\$ -	\$ -	\$ -	\$ -
Educational Reimbursement	\$ -	\$ -	\$ 103,125	\$ 107,225	\$ 107,225	\$ 107,225	\$ 107,225	\$ 107,225
TOTAL OPERATIONS	\$ 2,326,218	\$ 2,491,353	\$ 2,850,073	\$ 3,272,023	\$ 2,632,564	\$ 2,653,764	\$ 2,655,864	\$ 2,660,064
TOTAL EXPENSES	\$ 7,005,840	\$ 7,694,798	\$ 8,657,821	\$ 9,183,313	\$ 8,178,796	\$ 8,360,561	\$ 8,671,135	\$ 8,938,674
ADMINISTRATION	\$ 4,679,622	\$ 5,203,445	\$ 5,807,748	\$ 5,911,290	\$ 5,546,232	\$ 5,706,797	\$ 6,015,271	\$ 6,278,610
OPERATIONS	\$ 2,326,218	\$ 2,491,353	\$ 2,850,073	\$ 3,272,023	\$ 2,632,564	\$ 2,653,764	\$ 2,655,864	\$ 2,660,064
TOTAL EXPENSES	\$ 7,005,840	\$ 7,694,798	\$ 8,657,821	\$ 9,183,313	\$ 8,178,796	\$ 8,360,561	\$ 8,671,135	\$ 8,938,674
CURRENT TAX CALCULATION								
Net GL - Motor Vehicle	\$ 53,128,800	\$ 57,523,260	\$ 62,385,230	\$ 77,526,620	\$ 77,526,620	\$ 77,526,620	\$ 77,526,620	\$ 77,526,620
Net GL - Real Estate/PP	\$ 479,582,523	\$ 495,341,903	\$ 568,606,571	\$ 574,211,414	\$ 582,131,018	\$ 589,019,298	\$ 595,300,959	\$ 601,217,065
Net Grand List	\$ 532,711,323	\$ 552,865,163	\$ 630,991,801	\$ 651,738,034	\$ 659,657,638	\$ 666,545,918	\$ 672,827,579	\$ 678,743,685
Mill Rate - MV	8.0	8.0	8.0	3.0	3.0	3.0	3.0	3.0
Mill Rate - R/E, PP	14.02	14.02	11.62	11.61	11.53	11.72	12.13	12.45
Gross Tax Levy - MV			\$ 499,082	\$ 232,580	\$ 232,580	\$ 232,580	\$ 232,580	\$ 232,580
Gross Tax Levy - R/E, PP			\$ 6,608,231	\$ 6,668,007	\$ 6,712,614	\$ 6,903,432	\$ 7,219,869	\$ 7,487,389
Gross Tax Levy			\$ 7,107,313	\$ 6,900,586	\$ 6,945,194	\$ 7,136,012	\$ 7,452,449	\$ 7,719,969
Collection Rate			98.40%	98.40%	98.40%	98.40%	98.40%	98.40%
Tax Levy - Current Year			-4.53%	-2.91%	0.65%	2.75%	4.43%	3.59%

FIVE YEAR FINANCIAL PLAN - ALLINGTOWN

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 FORECAST	FY 22 BUDGET	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
FINANCIAL SUMMARY:								
ADMINISTRATION	\$ 4,679,622	\$ 5,203,445	\$ 5,807,748	\$ 5,911,290	\$ 5,546,232	\$ 5,706,797	\$ 6,015,271	\$ 6,278,610
OPERATIONS	\$ 2,326,218	\$ 2,491,353	\$ 2,850,073	\$ 3,272,023	\$ 2,632,564	\$ 2,653,764	\$ 2,655,864	\$ 2,660,064
TOTAL EXPENSE	\$ 7,005,840	\$ 7,694,798	\$ 8,657,821	\$ 9,183,313	\$ 8,178,796	\$ 8,360,561	\$ 8,671,135	\$ 8,938,674
NON CURRENT TAX REVENUES	\$ 759,146	\$ 1,350,739	\$ 1,664,225	\$ 2,393,136	\$ 1,344,725	\$ 1,338,725	\$ 1,337,925	\$ 1,342,225
CURRENT PERIOD TAXES	\$ 7,013,141	\$ 7,325,474	\$ 6,993,596	\$ 6,790,177	\$ 6,834,071	\$ 7,021,836	\$ 7,333,210	\$ 7,596,449
TOTAL REVENUES	\$ 7,772,287	\$ 8,676,213	\$ 8,657,821	\$ 9,183,313	\$ 8,178,796	\$ 8,360,561	\$ 8,671,135	\$ 8,938,674
TAX REVENUE INC/(DEC) %	1.8%	4.5%	-4.5%	-2.9%	0.6%	2.7%	4.4%	3.6%
BEGINNING FUND BALANCE	\$ 899,803	\$ 1,666,250	\$ 2,647,665	\$ 2,647,665	\$ 2,647,665	\$ 2,647,665	\$ 2,647,665	\$ 2,647,665
SURPLUS/(DEFICIT)	\$ 766,447	\$ 981,415	-	-	-	-	-	-
ENDING FUND BALANCE	\$ 1,666,250	\$ 2,647,665	\$ 2,647,665	\$ 2,647,665	\$ 2,647,665	\$ 2,647,665	\$ 2,647,665	\$ 2,647,665
FUND BALANCE % OF TOTAL EXP.	23.78%	34.41%	30.58%	28.83%	32.37%	31.67%	30.53%	29.62%
Mill Rate - R/E, PP	14.02	14.02	11.62	11.61	11.53	11.72	12.13	12.45
MILL RATE CHANGE	-	-	(2.40)	(0.01)	(0.08)	0.19	0.41	0.32
							0.10	0.32

FIVE YEAR FINANCIAL PLAN - ALLINGTOWN GRAND LIST PROJECTIONS

Assessment	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 FORECAST	FY 22 BUDGET	FY 23 FORECAST	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
Net GL - Motor Vehicle	53,128,800	57,523,260	62,385,230	77,526,620	77,526,620	77,526,620	77,526,620	77,526,620
Growth Factor	2.30%	8.27%	8.45%	24.27%	0.00%	0.00%	0.00%	0.00%
Real Estate/Personal Property	479,582,523	495,341,903	568,606,571	574,211,414	579,953,528	585,753,063	591,610,594	597,526,700
Growth Factor	2.09%	3.29%	14.79%	0.99%	1.00%	1.00%	1.00%	1.00%
Development Impact - Forest Manor	-	-	-	-	1,329,230	1,993,845	1,993,845	1,993,845
Development Impact - Park View	-	-	-	-	848,260	1,272,390	1,696,520	1,696,520
Development Impact -	-	-	-	-	-	-	-	-
Real Estate/Personal Property Total	479,582,523	495,341,903	568,606,571	574,211,414	582,131,018	589,019,298	595,300,959	601,217,065
Total Net Grand List	532,711,323	552,865,163	630,991,801	651,738,034	659,657,638	666,545,918	672,827,579	678,743,685
Original Grand List Assumptions	523,146,153	523,424,443	542,562,318	542,840,608				

FIVE YEAR FINANCIAL PLAN - SEWER FUND

		----- 5 YEAR FINANCIAL PLAN -----							
		FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	FY 23 RECOMM.	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
REVENUE									
46610	Sewer Use Fees-Current	\$11,099,354	\$10,919,522	\$11,116,636	\$11,825,022	\$11,208,077	\$11,421,574	\$11,629,379	\$11,677,390
46620	Sewer Use Fees - Prior Years	\$44,663	\$26,498	\$30,000	\$30,000	\$29,698	\$30,796	\$31,070	\$31,437
46630	Sewer Interest & Liens - Current	\$70,503	\$46,398	\$20,000	\$20,000	\$28,799	\$22,933	\$23,911	\$25,214
46640	Sewer Interest & Liens - PY	\$14,528	\$15,478	\$15,000	\$17,000	\$15,826	\$15,942	\$16,256	\$16,008
46670	Orange Share Service Charge	\$490,000	\$380,000	\$380,000	\$380,000	\$387,600	\$390,184	\$393,647	\$398,287
47675	Orange Share Cwf Debt	\$156,425	\$156,425	\$196,200	\$196,200	\$176,312	\$181,284	\$187,499	\$185,324
47680	Nitrogen Credit	\$230,059	\$125,785	\$70,000	\$30,000	\$30,900	\$31,827	\$32,782	\$33,765
47900	Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45251	Clean Water Fund Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue		\$12,105,531	\$11,670,107	\$11,827,836	\$12,498,222	\$11,877,212	\$12,094,540	\$12,314,544	\$12,367,425
SEWER OPERATIONS ADMIN									
51000	Regular Wages	\$110,226	\$110,524	\$109,085	\$121,950	\$124,389	\$124,389	\$124,389	\$124,389
51050	Secretary/Clerk	\$1,050	\$0	\$1,545	\$4,000	\$1,530	\$1,530	\$1,530	\$1,530
51500	Overtime	\$685	\$8,581	\$20,089	\$8,000	\$0	\$0	\$0	\$0
52360	Business Expense	\$5,270	\$3,915	\$12,000	\$12,000	\$8,296	\$9,053	\$10,337	\$9,922
52420	Financial Services	\$55,166	\$55,166	\$55,166	\$55,156	\$55,164	\$55,163	\$55,162	\$55,161
52440	Engineering Services	\$387,838	\$444,581	\$500,000	\$500,000	\$481,010	\$505,468	\$521,450	\$527,081
52580	Equipment Maintenance/Repair	\$330,847	\$452,995	\$275,000	\$500,000	\$389,710	\$404,426	\$392,284	\$421,605
52750	Fees And Charges	\$845	\$3,530	\$7,000	\$7,000	\$4,594	\$5,531	\$6,031	\$5,789
53200	Heating Oil	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0
54100	Fringe Benefits	\$18,082	\$10,300	\$15,624	\$9,330	\$13,334	\$12,147	\$12,609	\$11,855
54130	FICA-City's Share	\$0	\$3,136	\$8,858	\$9,000	\$0	\$0	\$0	\$0
54140	Pension - City's Share	\$0	\$0	\$426	\$101,954	\$0	\$0	\$0	\$0
54640	CWF - Debt Serv. - General Fund	\$658,875	\$361,128	\$204,680	\$2,000	\$0	\$0	\$0	\$0
55710	Capital Improv.-Sewer Plant	\$256,866	\$605,523	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000
55720	Capital Imp - Collection System	\$441,639	\$281,315	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000
55749	Clean Water (New)	\$1,797,987	\$1,797,987	\$1,797,987	\$1,797,987	\$1,797,987	\$1,797,987	\$1,797,987	\$1,797,987
55749	Clean Water Fund New Issues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56010	Unallocated Contingency	\$0	\$0	\$0	\$300,000	\$400,000	\$400,000	\$400,000	\$400,000
56990	Miscellaneous	\$450,700	\$354,125	\$535,000	\$535,000	\$545,000	\$507,000	\$546,400	\$549,400
TOTAL ADMINISTRATION		\$4,516,076	\$4,492,805	\$4,742,460	\$5,178,377	\$5,021,014	\$5,022,694	\$5,068,179	\$5,104,719

FIVE YEAR FINANCIAL PLAN - SEWER FUND

		----- 5 YEAR FINANCIAL PLAN -----							
		FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	FY 23 RECOMM.	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
<u>IN-HOUSE SEWER OPERATIONS</u>									
51000	Regular Wages	\$1,632,489	\$1,580,217	\$1,680,992	\$1,906,913	\$1,833,386	\$1,826,931	\$1,831,528	\$1,877,161
51500	Overtime	\$651,544	\$659,655	\$659,166	\$660,000	\$550,000	\$550,000	\$550,000	\$550,000
51530	Vacation Buy Back	\$0	\$5,746	\$2,792	\$17,000	\$0	\$0	\$0	\$0
51800	Separation Pay	\$0	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
52100	Gas Heating	\$30,469	\$65,144	\$66,000	\$70,000	\$57,903	\$64,762	\$64,666	\$64,333
52105	Gases (Propane, Etc)	\$571	\$840	\$5,000	\$5,000	\$2,853	\$3,423	\$4,069	\$3,836
52110	Electricity	\$1,021,190	\$964,569	\$1,200,000	\$1,200,000	\$1,224,000	\$1,248,480	\$1,273,450	\$1,298,919
52130	Water	\$114,601	\$190,000	\$171,000	\$175,000	\$162,650	\$174,663	\$170,828	\$170,785
52150	Telephone Expense	\$2,282	\$8,000	\$6,000	\$8,000	\$6,071	\$7,018	\$6,772	\$6,965
52510	Maintenance Service Agreement	\$46,795	\$25,005	\$80,000	\$80,000	\$60,848	\$64,536	\$74,913	\$73,578
52540	Motor Vehicle Maint/Repair	\$16,980	\$29,116	\$40,000	\$40,000	\$31,524	\$35,160	\$36,671	\$35,839
52650	Other Rental	\$805	\$400	\$5,000	\$5,000	\$2,801	\$3,300	\$4,025	\$3,782
52770	Other Contractual Services	\$193,090	\$184,040	\$200,000	\$200,000	\$210,000	\$204,465	\$209,725	\$212,229
52910	Trash Pickup	\$12,998	\$15,000	\$15,000	\$16,000	\$14,750	\$15,188	\$15,235	\$15,293
53000	Supplies & Materials	\$155,457	\$189,707	\$200,000	\$200,000	\$190,017	\$198,830	\$201,156	\$201,451
53200	Heating Oil	\$646,418	\$779,999	\$800,000	\$1,000,000	\$822,736	\$867,697	\$890,060	\$913,026
53210	Automotive Fuel & Fluids	\$28,710	\$20,151	\$25,000	\$25,000	\$24,715	\$23,717	\$24,608	\$24,510
53250	Tools & Miscellaneous Equipmnt	\$28,260	\$24,150	\$50,000	\$50,000	\$38,103	\$40,563	\$44,667	\$43,333
53430	Janitorial Supplies	\$15,635	\$13,430	\$15,000	\$16,000	\$15,016	\$14,861	\$15,219	\$15,274
53435	Chemicals	\$129,891	\$103,607	\$140,000	\$140,000	\$130,942	\$131,210	\$138,249	\$137,802
53445	Safety Supplies	\$5,024	\$9,883	\$8,000	\$8,000	\$7,881	\$8,610	\$8,285	\$8,358
53450	Laboratory Supplies	\$62,819	\$65,143	\$66,000	\$68,000	\$65,468	\$66,153	\$66,405	\$66,507
53460	Clothing & Uniforms	\$35,666	\$34,546	\$36,000	\$36,000	\$35,553	\$35,525	\$35,770	\$35,712
54100	Fringe Benefits	\$639,972	\$323,387	\$397,338	\$460,000	\$492,200	\$526,654	\$563,520	\$602,966
54130	FICA-City's Share	\$165,035	\$166,500	\$148,595	\$183,932	\$168,498	\$167,015	\$164,938	\$171,093
54140	Pension - City's Share	\$0	\$132,422	\$123,751	\$200,000	\$135,000	\$135,000	\$135,000	\$135,000
54232	Lap Claims-Sewer	\$67,429	\$109,325	\$959,832	\$250,000	\$346,647	\$416,451	\$493,233	\$376,583
54735	Sewer Claims-Workers Comp	\$26,005	\$171,320	\$97,219	\$0	\$73,636	\$85,544	\$64,100	\$55,820
56215	Outside Services	\$80,009	\$93,720	\$150,000	\$100,000	\$103,000	\$106,090	\$109,273	\$112,551
54390	Operating Transfer Out	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0
TOTAL OPERATIONS		\$5,810,145	\$5,965,021	\$7,397,685	\$7,319,845	\$6,856,198	\$7,071,846	\$7,246,365	\$7,262,706
TOTAL EXPENSE		\$10,326,220	\$10,457,826	\$12,140,145	\$12,498,222	\$11,877,212	\$12,094,540	\$12,314,544	\$12,367,425
SURPLUS/(DEFICIT)		\$1,779,310	\$1,212,280	-\$312,309	\$0	\$0	\$0	\$0	\$0

FIVE YEAR FINANCIAL PLAN - SEWER FUND

	----- 5 YEAR FINANCIAL PLAN -----							
	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 BUDGET	FY 23 RECOMM.	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
FINANCIAL SUMMARY:								
ADMINISTRATION	\$4,516,076	\$4,492,805	\$4,742,460	\$5,178,377	\$5,021,014	\$5,022,694	\$5,068,179	\$5,104,719
OPERATIONS	\$5,810,145	\$5,965,021	\$7,397,685	\$7,319,845	\$6,856,198	\$7,071,846	\$7,246,365	\$7,262,706
TOTAL EXPENSE	\$10,326,220	\$10,457,826	\$12,140,145	\$12,498,222	\$11,877,212	\$12,094,540	\$12,314,544	\$12,367,425
NON CURRENT TAX REVENUES	\$1,006,177	\$750,584	\$711,200	\$673,200	\$669,135	\$672,966	\$685,165	\$690,035
CURRENT PERIOD TAXES	\$11,099,354	\$10,919,522	\$11,116,636	\$11,825,022	\$11,208,077	\$11,421,574	\$11,629,379	\$11,677,390
TOTAL REVENUES	\$12,105,531	\$11,670,107	\$11,827,836	\$12,498,222	\$11,877,212	\$12,094,540	\$12,314,544	\$12,367,425
BEGINNING FUND BALANCE	\$1,350,939	\$3,130,249	\$4,342,530	\$4,030,221	\$4,030,221	\$4,030,221	\$4,030,221	\$4,030,221
SURPLUS/(DEFICIT)	\$1,779,310	\$1,212,280	-\$312,309	\$0	\$0	\$0	\$0	\$0
ENDING FUND BALANCE	\$3,130,249	\$4,342,530	\$4,030,221	\$4,030,221	\$4,030,221	\$4,030,221	\$4,030,221	\$4,030,221
FUND BALANCE % OF TOTAL EXP.	30.31%	41.52%	33.20%	32.25%	33.93%	33.32%	32.73%	32.59%

RATE CALCULATION:

AMOUNT RAISED BY CURRENT TAXES				\$11,825,022	\$11,208,077	\$11,421,574	\$11,629,379	\$11,677,390
COLLECTION RATE				98.4%	98.4%	98.4%	98.4%	98.4%
GROSS TAX LEVY				\$12,017,299	\$11,390,322	\$11,607,291	\$11,818,475	\$11,867,267
ESTIMATED # OF UNITS				26,500	26,500	26,500	26,500	26,500
SEWER USE RATE	\$426	\$426	\$426	\$453	\$430	\$438	\$446	\$448

CITY OF WEST HAVEN ANALYSIS OF SEWER FUND BALANCE

	FY 21 ACTUAL	FY 22 FORECAST	FY 23 RECOMM.	FY 24 FORECAST	FY 25 FORECAST	FY 26 FORECAST	FY 27 FORECAST
TOTAL REVENUE	11,670,107	11,827,836	12,498,222	11,877,212	12,094,540	12,314,544	12,367,425
TOTAL EXPENSES	10,457,826	12,140,145	12,498,222	11,877,212	12,094,540	12,314,544	12,367,425
SURPLUS/(DEFICIT) WITHOUT MARB FUNDING	1,212,280	(312,309)	-	-	-	-	-
OTHER REVENUES	-	-	-	-	-	-	-
FINAL SURPLUS/(DEFICIT)	1,212,280	(312,309)	-	-	-	-	-
SEWER RATE	\$426	\$426	\$453	\$430	\$438	\$446	\$448
SEWER RATE (ORIGINAL MODEL)	\$426	\$421	\$425	\$425	\$429		
SEWER RATE CHANGE		-	27.00	(23.00)	8.00	8.00	2.00
SEWER RATE CHANGE (ORIGINAL MODEL)		(5.00)	4.00	-	4.00		
BEGINNING FUND BALANCE		4,904,432	4,592,123	4,592,123	4,592,123	4,592,123	4,592,123
ENDING FUND BALANCE	4,904,432	4,592,123	4,592,123	4,592,123	4,592,123	4,592,123	4,592,123
ORIGINAL FUND BALANCE (ORIGINAL MODEL)	(384,234)	(180,630)	(48,207)	249,091	400,975		
FUND BALANCE % OF TOTAL EXP.	46.90%	37.83%	36.74%	38.66%	37.97%	37.29%	37.13%
FUND BALANCE % OF TOTAL EXP. (ORIGINAL MODEL)	-3.67%	-1.49%	-0.39%	2.10%	3.32%		

Summary of Key Assumptions

Key Assumptions	Original 5-Year Plan FY19-23	Approved 5-Yr Plan FY20-24	Updated 5-Yr Plan FY21-25	Updated 5-Yr Plan FY22-26	Updated 5-Yr Plan FY23-27
Revenue					
Grand List Growth	FY20: 0.3% FY21: 0.06% FY22: 4.06% FY23: 0.06%	FY20: 1.1% FY21: 0.08% FY22: 2.23% (Reval. year) FY23: 0.48% FY24: 0.04% Growth factors inclusive of development activity related to Havens and schools redevelopment	FY21: 1.34% FY22: 1.82% (Reval. year) FY23: 0.53% FY24: 0.19% FY25: 0.04% Growth factors inclusive of development activity related to Havens and schools redevelopment	FY22: 11.49% (Reval.) FY23: 0.08% FY24: 0.36% FY25: 0.62% FY26: 0.16% Growth factors inclusive of development activity related to Havens and schools redevelopment	FY23: 3.10% FY24: 0.28% FY25: 0.37% FY26: 0.46% FY27: 0.16% Growth factors inclusive of development activity related to Havens and schools
GF Mill Rates - Real Estate/Personal Property	FY20: 37.25 FY21: 39.26 FY22: 39.99 FY23: 39.99	FY20: 36.68 FY21: 37.86 FY22: 39.01 FY23: 39.82 FY24: 39.75	FY21: 37.48 FY22: 38.53 FY23: 39.58 FY24: 39.06 FY25: 39.06	FY22: 34.00 FY23: 34.21 FY24: 34.81 FY25: 35.61 FY26: 35.77	FY23: 34.00 FY24: 34.85 FY25: 36.53 FY26: 37.25 FY27: 38.05
GF Mill Rates - Motor Vehicles	37.00 Each year	37.00 Each year	37.00 Each year	37.00 Each year	FY23: 29.31 FY24: 29.46 FY25: 29.46 FY26: 29.46 FY27: 29.46
Non-Current Levy Taxes	Based on historical actuals with projected increase resulting from personal property tax audit and efforts to increase past due MV tax	Based on prior years experience and adjusted for efforts to improve collections on past due personal property and motor vehicle tax	Based on prior years experience and adjusted for efforts to improve collections on past due personal property and motor vehicle tax	FY22: Increase of 10.9% over FY21 FY23-FY26: increase 0.6% per year	FY23: 0% change vs prior year FY24: Increase 5.2% FY25-FY27: Increase 0.7% per year
State Aid	Level funding all 5 years	Level funding all 5 years	Level funding all 5 years	Level funding for existing sources New PILOT \$500K beginning FY23	Level funding after adjust for MV Reimbursement in FY23
Other Revenues	Most increase by 3% annually	Most increase by 3% annually	Most increase by 1% or 3% annually. Few increase by 5%	Varies considerably among individual sources.	Varies; relatively flat
Expenditures					
Salary/Payroll	Level funding all 5 years. Contingency factor in FY22 and FY23	Based on existing contracts and range of 1-2% for out years. Includes phased filling of vacancies.	FY 2021 reflects net increase of 3 FT positions as budgeted. Additional 3 vacancies in Police Dept. and one clerical position filled over FY22 to FY24 period. General wage increases based on existing and anticipated labor contracts.	FY22 reflects net increase of 5 FT positions as budgeted. FY23: average 2% salary increase FY24-FY25: 0% FY26: average 2% salary increase	2.0% salary increases for non-Police 2.5% salary increases for Police (Adjustment for \$10K increase per union member in FY25, post-ARPA)
Police Pension	FY20: \$2.936 million FY21: \$3.334 million FY22: \$3.432 million FY23: \$3.467 million	FY20: \$2.498 million FY21: \$2.412 million FY22: \$2.430 million FY23: \$2.452 million FY24: \$2.543 million	FY21: \$2.412 million FY22: \$2.430 million FY23: \$2.452 million FY24: \$2.543 million FY25: \$2.637 million	FY22: \$2.430 million FY23: \$2.452 million FY24: \$2.543 million FY25: \$2.703 million FY26: \$2.812 million	FY23: \$2.396 million FY24: \$3.855 million FY25: \$3.803 million FY26: \$3.446 million FY27: \$2.639 million
Expenditures (continued)					

Summary of Key Assumptions

Key Assumptions	Original 5-Year Plan FY19-23	Approved 5-Yr Plan FY20-24	Updated 5-Yr Plan FY21-25	Updated 5-Yr Plan FY22-26	Updated 5-Yr Plan FY23-27
Health Insurance	Increase at 7.6% per year. Self funded claims margin included FY20-FY23	Increase at 7.6% per year. Self funded claims margin included FY20-FY24	Active City: Based on Partnership rates increase of 7% per year Retirees City: 7% rate increases per year	Partnership plan increase by 7% per year Retirees: FY23 increase 9.1% FY24-FY26 increase 15.3% per year	Partnership Plan rates increase 8% per year Retirees: Projected expenses increase approx. 8% per year
Non-Payroll Expenses	Inflation factor of approximately 2%/yr	Inflation factor of approximately 2%/yr	Inflation factor of 2% per year for most objects	Inflation factor of 2% per year appears to be used for most objects	Inflation range from 2.0% to 2.9% following 7.7% increase in FY22
Education	GF contributed increases by 0.4% per year	FY20: Level funding FY21: +0.8% FY22-FY24: +0.4%/yr	FY21: Level funding FY22-FY25: +0.4%/yr	FY22: Level funding FY23-FY26: +0.4%/yr	FY23-FY24: Level funding FY25-FY27: Increases between 1.7% to 1.9%
Debt Service	Projections included existing debt service, projected high school project, additional public infrastructure funding	Debt service amounts based on projections provided by bond advisor. High school project and additional public infrastructure funding included	Debt service based on existing issued debt, plus planned issuance in July 2020, plus additional bond authorization for CIP.	Debt service based on existing issued debt, plus planned issuances based on CIP.	Debt service based on existing issued debt, plus planned issuances based on CIP.
Municipal Restructuring Funds					
Reliance on Municipal Restructuring Funds	FY20: \$6 million FY21: \$4 million FY22: \$2 million FY23: \$0	FY20: \$4.115 million FY21: \$4 million FY22: \$2 million FY23: \$0 FY24: \$0	FY21: \$4 million FY22: \$2 million FY23: \$0 FY24: \$0 FY25: \$0	FY22: \$0 FY23: \$0 FY24: \$0 FY25: \$0 FY26: \$0	NA
Repayment of Restructuring Funds	NA	NA	NA	NA	FY22: \$100,000 FY23: \$100,000 FY24: \$100,000 FY25: \$450,000 FY26: \$750,000 FY27: \$900,000

City of West Haven
Fund Balance Projections as Shown in Each 5-Year Plan

Revised 6/27/22

General Fund Balance Projections in \$\$

FY Ending	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027
	Actual	Actual	Preliminary Unaudited	Projected	5-Year Plan	5-Year Plan	5-Year Plan	5-Year Plan	5-Year Plan
Actual Fund Balance	\$1,358,918	\$3,575,671	\$6,207,638						
Proposed Updated Plan FY23-FY27				\$7,208,075	\$9,288,075	\$10,118,075	\$10,438,075	\$10,948,075	\$11,158,075
Updated 5-Yr Plan FY22-FY26			\$4,300,947	\$4,600,947	\$8,549,486	\$9,891,823	\$10,130,316	\$10,517,578	
Updated 5-Yr Plan FY21-FY25		\$1,616,079	\$2,232,291	\$2,530,191	\$8,487,708	\$10,768,842	\$11,100,702		
Updated 5-Yr Plan FY20-FY24	\$3,613,646	\$3,613,646	\$3,675,808	\$3,792,912	\$8,565,513	\$10,027,115			
Original 5-Yr Plan FY19-FY23	\$1,234,080	\$1,653,556	\$2,705,210	\$4,590,772	\$8,625,568				

General Fund Balance Projections as % of Expenditures

FY Ending	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027
Actual Fund Balance	0.8%	2.2%	3.9%						
Proposed Updated Plan FY23-FY27				4.4%	5.5%	5.9%	5.9%	6.1%	6.2%
Updated 5-Yr Plan FY22-FY26			2.6%	2.8%	5.3%	6.0%	6.0%	6.2%	
Updated 5-Yr Plan FY21-FY25		1.0%	1.4%	1.5%	5.2%	6.5%	6.6%		
Updated 5-Yr Plan FY20-FY24	2.3%	2.2%	2.2%	2.3%	5.2%	6.0%			
Original 5-Yr Plan FY19-FY23	0.8%	1.0%	1.6%	2.7%	5.2%				

AAA Rated Municipalities

Fund Balance %

Median	17.7%
Average	17.6%

March 2022 Bond Ratings

Municipality	Moody's	SandP	Fitch	Total Fund Balance as of 6-30-20	Fund Balance %
AVON	Aaa	AAA		\$16,895,322	16.8%
BERLIN	Aa2	AAA		\$17,885,813	18.3%
BETHEL		AAA		\$19,385,179	22.4%
BRANFORD		AAA		\$37,252,270	29.8%
BRISTOL	Aa2	AA+	AAA	\$41,155,761	17.8%
BROOKFIELD	Aa2	AAA		\$9,056,116	11.7%
CANTON	Aa2	AAA		\$7,848,239	17.7%
CHESHIRE	Aa1	AAA	AAA	\$16,598,630	13.3%
CROMWELL		AAA		\$14,678,699	25.7%
DANBURY	Aa1	AA+	AAA	\$46,276,560	16.2%
DARIEN	Aaa			\$25,912,275	15.7%
EAST HAMPTON		AAA		\$5,880,057	11.3%
EASTON		AAA		\$10,346,149	23.0%
FAIRFIELD	Aaa	AAA	AAA	\$40,104,000	11.7%
FARMINGTON	Aaa			\$17,112,597	14.1%
GLASTONBURY	Aaa	AAA		\$33,330,395	18.0%
GREENWICH	Aaa	AAA		\$68,669,585	15.0%
GUILFORD	Aa2	AAA	AAA	\$18,737,870	16.7%
HADDAM	Aa3	AAA		\$5,323,292	16.1%
HEBRON		AAA		\$6,753,145	17.7%
MADISON	Aaa		AAA	\$18,352,458	18.9%
MANCHESTER	Aa1	AA+	AAA	\$30,035,000	14.3%
MIDDLETOWN	Aa2	AAA		\$44,827,000	24.4%
MONROE	Aa2	AAA		\$17,782,471	18.7%
NEW CANAAN	Aaa			\$34,899,117	21.5%
NEW FAIRFIELD		AAA		\$11,269,324	18.1%
NEWTOWN	Aa1	AAA		\$17,295,876	13.0%
NORTH HAVEN	Aa1	AAA		\$11,061,143	10.2%
NORWALK	Aaa	AAA	AAA	\$73,178,890	18.6%
ORANGE		AAA		\$17,431,851	22.4%
REDDING		AAA		\$14,516,516	26.7%
RIDGEFIELD	Aaa	AAA		\$18,662,086	11.6%
SIMSBURY	Aaa	AAA		\$18,904,280	16.7%
SOUTH WINDSOR	Aa2	AAA		\$30,688,624	22.4%
STAMFORD	Aa1	AAA	AAA	\$64,674,540	10.0%
STONINGTON	Aa1	AAA		\$15,717,937	20.6%
TOLLAND		AAA	AAA	\$12,958,248	20.2%
WEST HARTFORD	Aaa	AAA		\$30,133,000	9.2%
WESTON	Aaa			\$15,432,947	18.7%
WESTPORT	Aaa			\$39,771,987	17.6%
WILTON	Aaa			\$23,806,917	17.0%
WINDSOR		AAA		\$32,059,024	23.6%
WOODBIDGE	Aaa			\$8,067,971	14.8%

AA Rated Municipalities

Fund Balance %

Median	16.8%
Average	16.9%

March 2022 Bond Ratings

Municipality	Moody's	SandP	Fitch	Total Fund Balance as of 6-30-20	Fund Balance %
ANSONIA		AA-		\$7,287,097	11.2%
ASHFORD	Aa3			\$2,210,862	13.6%
BARKHAMSTED		AA		\$1,793,806	13.0%
BEACON FALLS		AA+		\$3,792,520	16.7%
BETHANY	Aa2			\$6,819,006	25.2%
BLOOMFIELD	Aa2	AA+		\$26,663,390	27.2%
BOLTON	Aa2			\$4,450,684	18.2%
BROOKLYN		AA-		\$1,055,707	4.0%
BURLINGTON		AA+		\$7,064,455	18.4%
CLINTON	Aa3	AA+		\$13,355,221	21.4%
COLCHESTER	Aa3	AA+		\$9,462,892	15.1%
CORNWALL	Aa2			\$2,686,349	35.4%
COVENTRY	Aa3	AA+		\$6,229,888	13.5%
DERBY		AA-		\$4,321,322	7.2%
EAST GRANBY	Aa2			\$5,123,747	19.7%
EAST HADDAM		AA+		\$5,667,104	15.9%
EAST HARTFORD	Aa3	AA		\$23,190,000	10.2%
EAST LYME	Aa3	AA		\$10,125,154	12.1%
EAST WINDSOR	Aa2	AA+		\$12,208,111	27.8%
ELLINGTON	Aa3	AA		\$14,236,292	21.2%
ENFIELD	Aa2	AA		\$39,901,000	25.2%
ESSEX	Aa2	AA+		\$5,086,832	20.1%
GRANBY		AA+		\$9,714,611	18.4%
GRISWOLD		AA		\$6,078,192	15.1%
GROTON	Aa1	AA+	AA	\$28,783,487	20.4%
KILLINGLY	Aa3	AA+		\$17,031,955	26.1%
LEDYARD		AA		\$4,630,637	7.0%
LISBON	Aa3	AA		\$2,738,457	18.6%
LITCHFIELD	Aa2	AA+		\$7,590,107	21.5%
MANSFIELD	Aa3	AA		\$7,845,050	13.5%
MARLBOROUGH	Aa3			\$5,255,501	19.2%
MERIDEN		AA	AA-	\$17,633,307	8.0%
MIDDLEBURY	Aa1			\$4,490,394	13.0%
MILFORD	Aa1	AA+	AA+	\$37,207,000	16.4%
MONTVILLE	Aa3	AA		\$13,275,525	19.2%
NAUGATUCK	Aa3	AA-	AA	\$16,038,167	12.2%
NEW HARTFORD	Aa3	AA		\$4,240,599	16.4%
NEW LONDON		AA-	AA-	\$15,775,867	15.3%
NEW MILFORD	Aa1	AA+		\$28,666,020	25.1%

AA Rated Municipalities

Fund Balance %

Median	16.8%
Average	16.9%

March 2022 Bond Ratings

Municipality	Moody's	SandP	Fitch	Total Fund Balance as of 6-30-20	Fund Balance %
NEWINGTON		AA+		\$31,956,000	23.4%
NORTH BRANFORD	Aa2	AA+		\$12,096,550	20.3%
NORWICH	Aa3	AA		\$14,393,000	10.4%
OLD SAYBROOK	Aa2			\$8,123,855	16.0%
OXFORD	Aa2	AA		\$8,627,316	16.3%
PLAINFIELD	Aa3			\$10,769,785	20.6%
PLAINVILLE		AA+		\$12,281,573	18.2%
PLYMOUTH		AA-		\$5,331,977	11.8%
PORTLAND	Aa3	AA+		\$6,707,658	18.0%
PRESTON		AA+		\$3,799,996	21.2%
PUTNAM		AA		\$6,720,304	22.9%
ROCKY HILL		AA+		\$7,636,256	8.7%
SALEM	Aa2			\$5,470,649	32.6%
SEYMOUR		AA+		\$2,645,517	4.3%
SHELTON	A1	AA-		\$2,188,800	1.6%
SHERMAN	Aa2			\$4,078,674	24.9%
SOMERS	Aa2	AA+		\$7,728,606	20.6%
SOUTHBURY	Aa1			\$13,290,358	18.9%
SOUTHINGTON		AA+		\$32,169,000	19.1%
STAFFORD	A1	AA-		\$6,581,047	14.0%
STRATFORD	A2	AA-		\$7,913,256	3.2%
SUFFIELD		AA+		\$8,116,559	12.5%
THOMASTON		AA		\$5,038,365	16.9%
TORRINGTON	Aa3	AA-		\$18,978,260	13.6%
TRUMBULL	Aa2	AA+	AA+	\$25,919,824	13.4%
VERNON	Aa2			\$22,560,560	21.8%
WALLINGFORD	Aa1	AA+		\$28,574,000	15.6%
WATERBURY	A2	AA-	AA-	\$24,042,000	5.3%
WATERFORD	Aa2	AA		\$20,113,162	19.2%
WATERTOWN	Aa3	AA+		\$9,156,631	10.9%
WESTBROOK	Aa2			\$7,277,803	21.0%
WETHERSFIELD	Aa2	AA+		\$15,169,289	12.9%
WILLINGTON	Aa3			\$4,187,370	22.2%
WINDHAM	A2	AA-		\$8,208,968	9.9%
WINDSOR LOCKS	Aa1	AA+		\$15,280,753	26.8%
WOLCOTT	A1	AA+		\$8,124,417	13.0%
WOODBURY	Aa1			\$7,313,496	21.4%

A Rated Municipalities**Fund Balance %**

Median	13.1%
Average	13.4%

March 2022 Bond Ratings

Municipality	Moody's	SandP	Fitch	Total Fund Balance as of 6-30-20	Fund Balance %
BRIDGEPORT	Baa1	A	A	\$27,643,194	4.5%
EAST HAVEN	A2	A		\$2,844,041	3.0%
NEW BRITAIN	Baa2	A	A-	\$22,277,000	8.3%
SCOTLAND	A2			\$1,200,041	17.8%
STERLING	A1			\$2,624,794	21.0%
WINCHESTER	A1			\$9,121,966	25.6%

Baa/BBB Rated Municipalities**Fund Balance %**

Median	2.0%
Average	1.6%

March 2022 Bond Ratings

Municipality	Moody's	SandP	Fitch	Total Fund Balance as of 6-30-20	Fund Balance %
HAMDEN	Baa3	BBB+	BBB	(\$2,289,004)	-0.9%
HARTFORD	Ba2	BBB		\$29,822,000	4.5%
NEW HAVEN	Baa1	BBB+	BBB	\$17,859,234	3.0%
SPRAGUE	Baa3			(\$48,306)	-0.5%
WEST HAVEN	Baa3	BBB		\$3,575,671	2.0%

**Municipalities Not Rated
as of March, 2022**

Fund Balance %

Median	20.8%
Average	22.9%

Municipality	Total Fund Balance as of 6-30-20	Fund Balance %
ANDOVER	\$2,051,894	17.0%
BETHLEHEM	\$3,119,522	25.8%
BOZRAH	\$994,614	10.7%
BRIDGEWATER	\$2,548,304	37.1%
CANAAN	\$1,022,025	18.9%
CANTERBURY	\$2,862,325	18.1%
CHAPLIN	\$2,179,180	21.7%
CHESTER	\$3,261,025	21.6%
COLEBROOK	\$2,023,690	29.2%
COLUMBIA	\$5,148,886	26.9%
DEEP RIVER	\$2,294,919	12.5%
DURHAM	\$5,467,674	18.0%
EASTFORD	\$1,845,586	30.4%
FRANKLIN	\$5,731,013	46.8%
GOSHEN	\$2,061,147	17.9%
HAMPTON	\$1,153,681	19.5%
HARTLAND	\$1,156,512	15.1%
HARWINTON	\$3,160,128	16.1%
KENT	\$3,446,197	26.5%
KILLINGWORTH	\$5,426,266	24.4%
LEBANON	\$6,946,882	22.6%
LYME	\$2,890,068	27.2%
MIDDLEFIELD	\$3,478,527	20.8%
MORRIS	\$1,919,750	20.5%
NORFOLK	\$1,897,281	23.3%
NORTH CANAAN	\$3,666,406	28.5%
NORTH STONINGTON	\$4,033,740	17.3%
OLD LYME	\$11,701,097	30.8%
POMFRET	\$2,777,638	19.7%
PROSPECT	\$3,266,442	10.0%
ROXBURY	\$3,578,761	32.0%
SALISBURY	\$3,064,598	18.2%
SHARON	\$3,098,400	25.6%
THOMPSON	\$1,817,783	6.4%
UNION	\$628,137	17.2%
VOLUNTOWN	\$1,564,240	15.5%
WARREN	\$2,557,328	45.1%
WASHINGTON	\$7,637,399	41.3%
WOODSTOCK	\$4,580,678	17.7%

OPM Review of City of West Haven Resubmitted FY 2023 Budget

5-Year Plan FY 2023 – FY 2027

Revenues

Projected General Fund revenues in the first year of the plan (FY 2023) correspond to the revenues in the proposed Resubmitted FY 2023 Budget. Total General Fund revenues increase modestly over the five-year period with FY 2027 revenues projected to be 7.0% higher than budgeted revenues for FY 2022. The 5-Year Plan does not include any Municipal Restructuring Funds or ARPA funding.

Property Tax Revenues

Property Tax revenues reflect increases in the mill rate plus modest changes in the grand list. Grand list estimates are based on modest growth projections augmented by known development projects. The baseline for the Motor Vehicle (MV) portion of the grand list is adjusted to reflect the significant increase in valuations over the last one to two years, and then uses a 1% growth factor looking forward, consistent with prior versions of the 5-Year Plan.

The Real Estate and Personal Property (RE/PP) portions of the grand list also use a growth factor that is consistent with prior plans at .05%. However, several known additions to the RE/PP grand list, including the Havens Project and redevelopment of 3 former school properties have been pushed out by one year when compared to the previous 5-Year Plan (with most of the additional value reflected in FY 2026).

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Property Taxes	Budget	Recommended	Projected	Projected	Projected	Projected
Current Levy	101,896,440	102,414,474	104,665,183	108,866,244	110,027,158	111,730,424
Non-Current Levy, Interest and Lien Fees	2,597,600	2,605,552	2,704,615	2,720,435	2,736,731	2,753,515
Total Property Taxes	104,494,040	105,020,026	107,369,798	111,586,679	112,763,889	114,483,939
\$ Change vs Prior Year		525,986	2,349,772	4,216,881	1,177,210	1,720,050
% Change vs Prior Year		0.5%	2.2%	3.9%	1.1%	1.5%

State Aid

State Aid to the City is held constant at \$56.27 million throughout the 5-Year Plan.

Other Sources

All Other Sources of revenue combined make up about 4% of total projected General Fund revenues. While many of these sources fluctuate considerably over the 5-year projections, in the aggregate they decline by more than 10% in the FY 2024 projection followed by modest increases in the final three years of the Plan. Among the more significant sources showing decreases in FY 2024 are Real Estate Conveyance fees, building and related permit fees, and the fire departments' contribution for the cost of the Emergency Reporting System (ERS) department.

Expenditures

Projected General Fund expenditures in the first year of the plan (FY 2023) correspond to the revenues in the proposed Resubmitted FY 2023 Budget. Annual increases in total General Fund expenditures range from 0.7% to 2.5% over the five years with declining Debt Service projections offsetting some significant increases in other categories. Overall expenditures in FY 2027 are projected to be 7% higher than FY 2022 budgeted expenditures.

OPM Review of City of West Haven Resubmitted FY 2023 Budget

General Fund Expenditures	FY 2022 Budget	FY 2023 Recommended	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
City Operating Departments	37,479,229	40,888,785	41,297,771	43,377,066	44,267,023	45,178,288
Insurances and Employee Benefits	18,714,103	19,655,714	22,121,413	23,263,456	24,071,829	24,515,751
Board of Education	89,960,421	89,960,421	89,960,421	91,460,421	93,110,421	94,910,421
Debt Service	17,900,579	14,628,695	15,018,339	14,822,961	11,747,206	9,394,263
Contingency (not including Fund Balance Adjust)	1,188,367	1,316,500	997,570	1,049,821	1,112,117	1,179,460
Total Expenditures	165,242,699	166,450,115	169,395,514	173,973,725	174,308,596	175,178,183
<i>Fund Balance Adjustment ¹</i>	<i>300,000</i>	<i>1,802,000</i>	<i>500,000</i>	<i>250,000</i>	<i>1,100,000</i>	<i>2,000,000</i>
Total Expenditures Plus Fund Balance Adjustment	165,542,699	168,252,115	169,895,514	174,223,725	175,408,596	177,178,183
Total Change vs. Prior Year		1.6%	1.0%	2.5%	0.7%	1.0%
City Operating Departments Change vs. Prior Year		9.1%	1.0%	5.0%	2.1%	2.1%

1. The City Budget and 5-Year Plan depict the Fund Balance Adjustment as an expenditure within the Contingency group of accounts. Fund Balance Adjustment represents the planned surplus for each fiscal year. In the above table, it is broken out from other Expenditure types.

Education

Previous 5-Year Plans have level funded Education at \$89.96 million throughout the five-year period. Following discussions with the Subcommittee regarding the reliability of future grant funding and the sustainability of level funding General Fund contributions to Education, the Board of Education was advised to develop a 5-year projection of all funding sources and expenditures. While that analysis has not yet been provided to the MARB, the City has built increases to Education funding in years 3 through 5 of the updated Plan as shown below.

Education Funding in Five-Year Plan	FY 2022 Budget	FY 2023 Recommended	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Board of Education	89,960,421	89,960,421	89,960,421	91,460,421	93,110,421	94,910,421
Change vs. Prior Year		-	-	1,500,000	1,650,000	1,800,000
Percent Change		0.0%	0.0%	1.7%	1.8%	1.9%

Debt Service

Debt Service projections in the updated 5-Year Plan are based on the amortization schedules for existing debt plus a planned bond issuance in September 2022. The planned issuance in September 2022 will permanently finance \$6.5 million of school related BANs maturing at that time plus approximately \$14.9 million of new money for additional school and City capital expenditures. The September 2022 issuance is also expected to be structured such that the first principal and interest payments fall within FY 2023.

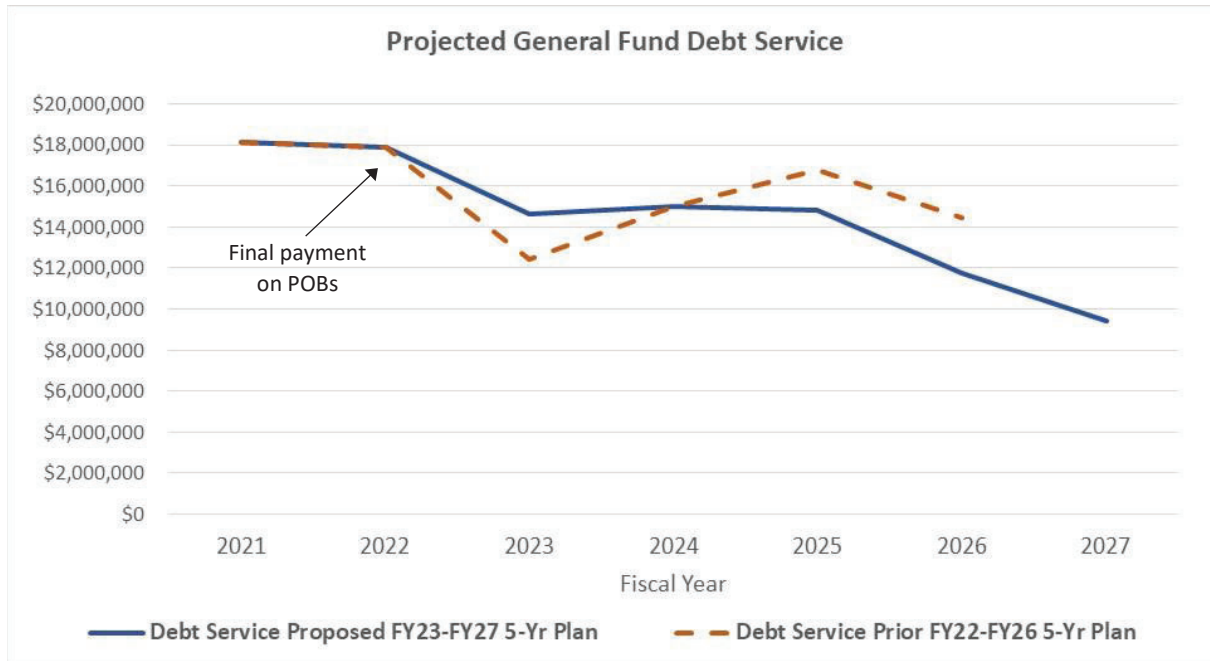
The Debt Service projections in the updated 5-Year Plan differ from previous versions of the Plan in two significant ways:

1. In prior Plans, new borrowing was not anticipated to impact FY 2023. While continuous capital investment was built into previous versions of the Plan, no bond issues were anticipated to be structured with payments due in FY 2023. As a result, prior Plans re-allocated the majority of the Debt Service savings to Fund Balance. The more aggressive repayment schedule of the planned September 2022 bonds reduces the funding available to contribute to Fund Balance.
2. In the updated 5-Year Plan, no future bonding for capital investment is built into the Debt Service projections other than the September 2022 issuance. Previous Plans assumed some level

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of ongoing bonding for capital investment. As a result, Debt Service projections in the out-years of the Plan may be artificially low if additional borrowing is needed in the 2024-2026 timeframe for public infrastructure, schools, and other capital needs. This in turn may be resulting in overstated surpluses in the final years of the Plan.

The following graph compares Debt Service projections in the previous 5-Year Plan to the Debt Service projected in the updated Plan. The graph shows the decline in required Debt Service following the final payment on the POBs in FY 2022.



Contractual Obligations Related to Police Union Contract

The salary increase resulting from the proposed Police Union contract appears to be incorporated into the Plan in FY 2025 after two years of planned reliance on ARPA funds to support the proposal. The third-year cost of the salary provisions as reflected in FY 2025 of the Plan approximates the cost as shown in previous analyses of the contract. A detailed exhibit has been requested from the City to fully illustrate the cost of supporting the salary increase and how that cost is funded between General Fund and ARPA funds over the course of the five-year period.

The additional ADEC payments required as a result of the contract (as recalculated by the City's actuary firm) have been incorporated into the Plan. These increases are reflected in the Plan beginning in FY 2024 and are based on projections provided by the City's actuarial firm. A detailed explanation of the pension calculations is included in the materials related to the Police contract.

Fund Balance

The table on the following page depicts the year-to-year projected changes in Fund Balance in each of the prior 5-Year Plans and the updated Plan for FY 2023 – FY 2027.

**A. DEPARTMENT OF PERSONNEL & LABOR RELATIONS - STRATEGIC ACTION PLAN
(June 24, 2022 Update)**

Action Item #	Action Item	Assigned To	Milestone Date	Status / Explanation
1	RESTRUCTURE PERSONNEL/H.R. ORGANIZATION			
1.1	Consider outsourcing Payroll and Benefits administration		7/1/2021	Completed
1.2	Create and fill the position of Benefits administration		7/1/2021	Completed
1.3	Reorganize Department structure and assign separate individuals to the duties of Human Resource administrator and Director of Personnel and Labor Relations		7/1/2021	Completed
1.4	Fill Director position		10/18/2021	Completed
1.5	Fill Human Resource Generalist position	Director	10/1/2021	Position posted; Interviews conducted - no strong candidate identified. (job desc. Modification recommended)
1.6	Create and fill the position of Payroll Specialist.	Director	5/1/2022	(Proposed, new position): Dedicated payroll position required; payroll cannot be combined with Benefits Administration due to demands /requirements of both responsibilities. Staffing Plan presented to City Council on April, 13, 2022. Position posted wk of Jun 20, 2022. (Payroll will reside in Finance Dept).
1.7	Create and fill new position for Organizational Development Specialist (Sr. HR Generalist)	Director	8/1/2022	(Proposed, new position): This position will assist in the development of enterprise-wide initiatives and programs in the following areas: a) design and implementation of a Succession Planning Framework which will identify key positions; assess existing bench strength; identify internal talent potential having the potential for development and promotion; and assist Mayor and department heads in the development and documentation of action plans for staff members who demonstrate greater potential. b) development and implementation of a Performance Management Assessment for management and non-management staff. c) development in a formalized New Employee Onboarding process that will establish key steps and practices which will advance the assimilation of new hires to their position and to the organization. d) assessment of staff training in such areas as supervisory skills, project management; budgetary planning, etc.; identifying training sources to deliver training and development in these areas. Staffing Plan presented to City Council on April 13, 2022.

Action Item #	Action Item	Assigned To	Milestone Date	Status / Explanation
2	BENEFITS ADMINISTRATION			
2.1	Implement Wellness Program	Director, H.R. Generalist, Office Asst.	Q4 2022	Conn. Partnership Plan offers a Health Enhancement Program (HEP), a limited wellness program, but yet to be fully activated. HEP Education components are currently promoted through regular newsletter issues. Plan is to activate and promote program for maximum integration.
2.2	Expand and Enhance State H.E.P.	Director, H.R. Generalist, Office Asst.	12/31/22	Will complement HEP with in house program to meet other employee health needs not provided by HEP.
2.3	Enhance benefit management oversight and employee advisory services	Director, Payroll/Benefits Coordinator	9/30/2022	Full Benefit Administration hinges on the approval/hire of full-time Payroll Specialist.
Action Item #	Action Item	Assigned To	Milestone Date	Status / Explanation
3	PERSONNEL (H.R.) ADMINISTRATION			
3.1	Audit of Immigration (I-9) forms for active employees.	Personnel Director	12/31/20	Completed and Reviewed. All forms were extracted from the individual employee files and relocated to separate repository binders.
3.2	Move Personnel files to a centralized and secure location.	Personnel Director	12/31/20	Completed and Reviewed. Personnel files are secured in locked cabinets.
3.3	Audit Personnel files for appropriate document filing.	Personnel Director	12/31/20	Completed and Reviewed. The following documents and/or records were purged from Personnel files and relocated: employees' medical history, status, etc.; medical leave, FMLA-related, workers' compensation; child support/garnishments; Affirmative Action self identification of race, gender, disability and veteran status.
3.4	Enhancing Recruitment Efforts	Personnel Director	In Progress	Utilizing job posting sites beyond Indeed.com. For each vacancy, coordinating a targeted advertising Plan (association-related, CCM, etc.) to attract job specific disciplines. Utilizing ADP Recruitment Portal to include "disqualifying questions" to eliminate non-qualified applicants.

3.5	Update Hire/Offer letters to comply with workplace standards	Personnel Director	12/31/20	Completed and Reviewed. New hire package includes an acceptance letter for new hires. An "Employment Acceptance Agreement" is included which includes job-specific information such as work schedule, start date, salary benefits, union affiliation, probationary period, and Employee Handbook of COWH policies and procedures. Employee signature is required upon acceptance. Employees changing positions receive a letter documenting job specific information.
3.6	Exit Interviews with terminating employees	Personnel Director	2/1/22 or first termination	Part 1: Exit interview format created (Completed). Part 2: Begin offering terminated employees invitation to meet with Personnel Director to discuss feedback prior to leaving. Will be initiated with next termination.
3.7	Labor Relations Strategies	Personnel Director	In Progress	1. Reinforce management rights across all labor contracts. 2. Re-evaluate past practices approach in resolving labor issues.

Action Item #	Action Item	Assigned To	Milestone Date	Status / Explanation
4	RECORD MANAGEMENT & COMPLIANCE			
4.1	Employment Application Compliance - AA/EEO Statements	Personnel Director & Staff	12/31/20	Reviewed, revised and completed Dec 31st, 2020. Notices posted in all locations and added to application forms; City of West Haven website has been updated to include the AA/EEO verbage. Electronic and paper Employment Applications have been expanded to include disclosure, authorization sign-off for background test, pre-employment drug testing, and credit background.
4.2	Employment Application Compliance - Fair Credit Reporting Act Form	Personnel Director & Staff	12/31/20	Reviewed, revised and completed Dec 31st, 2020. On-line Employment Application Forms have been updated with Fair Credit Reporting
4.3	Sexual Harassment Training	Personnel Director	6/30/21	Reviewed and completed. On-line training application launched and communicated to all employees as a required training to complete. Completion of 2-hour course will generate a Certificate of Completion which is collected by Personnel and filed. Training is conducted on an ongoing basis and required.
4.4	Ethics Compliance / Disclosure	Personnel Director	6/30/22	(May): Updated Disclosure and Compliance forms issued to all employees requiring updated information and sign-off.

B. PERSONNEL & LABOR RELATIONS - STRATEGIC OPERATIONS PLAN (2022)				
Action Item #	Action Item	Assigned To	Milestone Date	Status / Explanation
1	TECHNOLOGY / ADP PORTAL			
1.1	Expand on Recruitment Portal usage to ensure accurate applicant tracking	Personnel Director & Staff	In Progress	External postings include link for applicants to complete employment application within ADP Portal. Additional functionality to be determined.
1.2	Launch ADP Vers. II of time and attendance application	Payroll / Benefits Coord. and Personnel Dir.	Contingent on release of Version II from ADP	Time & Attendance phone App. - Version II - reduced distance radius from work site. Application was activated in Feb, 2022 and later suspended due to ADP tech issue; technical issues are unresolved.
1.3	Utilize ADP Vers. II - Employee Onboarding	Payroll / Benefits Coord. and Personnel Dir.	In Progress	1. Currently working on loading new hire processing documents for on-line access and completion prior to hire date. 2. Onboarding schedule will be loaded to track new hire orientation events.
1.4	Launch Benefits Portal	Payroll / Benefits Coord. and Personnel Dir.	In Progress	Implemented healthcare on-line enrollment utilizing ADP Benefits portal (benefits plan eff: July 1, 2022).
2	ORGANIZATIONAL DEVELOPMENT			
2.1	Develop a standardized format for Performance Assessment/Management	Organizational Development Specialist	Contingent on funding and recruitment of new position	Development of format contingent on addition of Organization Development Specialist
2.2	Design a Succession Planning Framework	Organizational Development Specialist	FY 2023 Contingent on funding and recruitment of new position	Framework will identify key positions, existing benchstrength; internal talent demonstrating greater capability for growth and development; documentation of action plans. Ongoing monitoring of progress.
2.3	New Employee Onboarding Program	Organizational Development Specialist	FY 2023 Contingent on funding and recruitment of new position	Key steps and common practices will be identified to assimilate new hires to the organization. Personnel Dir., Personnel Staff, and hiring managers will sign-off checklist for orientation steps completed.

2.4	Inservice Training and Professional Development	Organizational Development Specialist	Contingent on funding and recruitment of new position	Conduct assessment of training needed in areas such as Supervisory Skills, Project Management, etc.
3	PERSONNEL DEPT. OPERATIONS			
3.1	Identify goals, objectives and performance measures for Personnel Staff	Personnel Staff & Dir.	7/31/22	Begin development and plan to incorporate in FY '23 budget to clarify objectives, expectations, and performance metrics.
3.2	Review and update Personnel policies and procedures.	Personnel Staff & Dir.	9/30/22	In Progress.

Hiring Department	Position	Recruiting Activity	Fill/Start Date
Finance			
1.1	Finance Director	External candidate selected; offer accepted.	Hired: Feb. 28, 2022
1.2	Asst. Finance Director	Following internal posting requirement, position posted externally Mar. 17, 2022. Qualified external candidate interviewed on 6/7; candidate recused herself from further consideration. Vacancy Advertising ongoing.	TBD
1.3	Procurement Director	External candidate interviewed and selected (Feb., 2022); offer accepted Feb. 18, 2022.	Hired: Mar. 22, 2022
1.4	Purchasing Specialist (Buyer)	Resumes currently being reviewed.	TBD
1.5	Purchasing Adm. Asst.	Internal interviews w/e: April 22, 2022. External advertising continues.	TBD
1.6	Payroll Asst.	New Position (FY 23); Position description finalized and posted internally: June 21, 2022.	TBD
1.7	Jr. Accountant/Budget Analyst	New Position (FY 23); Updates to position description in process (June 24, 2022).	TBD
Tax Collection			
2.1	Tax Manager	External candidate interviewed and selected (Feb., 2022); offer accepted Feb. 12, 2022.	Hired: Mar. 7, 2022
Planning & Development			
3.1	Zoning Inspector	External candidate interviewed and selected (Dec.); offer accepted.	Hired: Jan. 10, 2022
3.2	Asst. Building Official (2)	External candidate interviewed (Feb. 18); Candidate declined offer Feb. 25, 2022. Plan underway to repost vacancies as Inspectors (Electrial Insp. & Plumbing & Mechanical Inspector); Inspection position descriptions updated with union sign-off (Apr.)	7/30/22
3.3	Property Maint. / Zoning Enforcement Officer	New Position: Internally posted: May 25 - May 31; No internal candidates. Posted externally.	TBD

3.4	Grant Writer	New Position (FY 23), Updated position description finalized for Union sign-off 6/23.	TBD
3.5	Grants Accountant	New Position (FY 23); draft of position description is in in process.	TBD
Community Development Adm.			
4.1	Housing Specialist	External candidate interviewed and selected; Candidate declined offer (Feb., 2022); Advertising for position resumed. (May): External applicant scheduled for interviews: June 1 - 3 and wk. of June 27, 2022.	TBD
Personnel & Labor Relations			
5.1	Personnel Generalist	Position posted since Nov., 2021; Interviews conducted - no candidates identified. Advertising for position continues.	TBD
5.2	Organization Development Specialist	New Position (FY 23), Draft of position description in process (June 27, 2022).	TBD
Public Health			
6.1	Sanitarian I	External candidate accepted offer (Feb. 17, 2022).	Hired: Mar. 14, 2022
6.2	Sanitarian	Replacement position; internally posted in May; external posting week of May, 31. Resumes currently being reviewed	TBD
6.3	Health Secretary	New Position (FY 23), Updated draft of position description in process (June 27, 2022).	TBD
City Council			
7.1	City Council Adm. Asst.	Internal candidate interviewed and selected (Jan., 2022); position accepted.	Filled on Jan. 18, 2022

Public Works			
8.1	Public Works Adm. Sec.	Position posted internally (Jan., 2022); Internal candidates interviewed on Mar. 11; internal candidate selected.	Filled on Apr. 29
8.2	Water Pollution Control Mechanic	Position posted internally (Feb., 2022); internal candidate selected.	Filled on Feb. 22, 2022
8.3	Asst. City Engineer/Surveyor	Vacant position from 2021; Position reposted externally June 24, 2022.	TBD
City Clerk			
9.1	P/T Admin.	New Position (FY 23); Updated draft of position description in process (June 27, 2022).	TBD
Human Resources			
10.1	Admin. Secretary/ Energy Assistance	New Position (FY 23), Awaiting completed draft of position description.	TBD
Parks & Recreation			
11.1	Admin. Secretary	New Position (FY 23); Updated draft of position description in process (June 27, 2022).	TBD

Initiative: Information Technology Upgrades

Condition: The City of West Haven Windows Servers, SAN, email, firewalls, network switches are outdated and should be upgraded for security reasons. I recommend doing this in stages.

Solution: Implement new IT stack. Upgrade all legacy servers. Migrate from office exchange 2010 to O365. Improve IT security. Develop a Disaster Recovery plan. Resolve all network issues and upgrade the network & computers on windows 7.

Action Item #	Action Item	Responsible Party	Milestone Date	Status
1	Implement Nutanix AHV Virtualization			
1.1	Order Nutanix Hyperconverge Server (pre-requisite for upgrading Windows servers)	Jumaine	6/10/21	Complete
1.2	Sign Microsoft EA agreement	Jumaine	6/30/21	Complete
1.3	Purchase Datacenter Server 2019	Jumaine	6/30/21	Complete
1.4	Standup and configure Nutanix solution	Jumaine, George, Nutanix	7/10/21	Complete
1.5	Configure networks on Nutanix	Jumaine,George, Nutanix	7/10/21	Complete
1.6	Install MS DataCenter server on Nutanix cluster	Jumaine,George	7/10/21	Complete
1.7	Migrate Domain Controller to server	Jumaine,George, PerimeterWatch	7/10/21	Complete
2	Migrate MS Exchange e-mail server to Office 365			
2.1	Sign Microsoft 0365 Agreement	Jumaine	11/8/21	Complete
2.2	Stand up Office 365 tenant	Jumaine/Dell	11/17/21	Complete
2.3	Stand up domain controller in Azure cloud	Jumaine/PerimeterWatch	11/22/21	Complete
2.4	Migrate users e-mails to Office 365	George, Jumaine, PerimeterWatch	1/13/22	Complete
2.5	Migrate users map drives into 0365 One Drive	George, Jumaine, PerimeterWatch	1/28/2022 Rev. 2/28/22	Complete
2.6	Migrate Dept Drive into Microsoft Sharepoint	George, Jumaine	1/28/2022 Rev. Date 6/30/22	In - progress
2.7	Deploy Office 365/Train users	Jumaine, George	1/10/22	Complete
3	Update all outdated servers to Windows 2019			
3.1	Migrate and upgrade 2003 and 2008 servers to 2019 on Nutanix platform	Department Heads, Jumaine, George	6/30/2022 Rev Date 7/30/22	In - progress
3.2	De-commission non-production servers	Jumaine, George	11/20/21	Complete
3.3	Development, testing, training	Jumaine, George	1/10/22	Complete
3.4	System analysis redesign	Jumaine, George	11/15/21	Complete

Action Item				
#	Action Item	Responsible Party	Milestone Date	Status
4	Disaster Recovery/Business Continuity Plan			
4.1	Meet with Back HYCU/ Backup Solution for Nutanix and 0365	Jumaine, George,CDW	12/3/21	Complete
4.2	Setup Call with GoogleCloud for Backup Solution	Jumaine,George,CDW	12/15/21	Complete
4.3	Sign cloud storage Agreement with Cloud Google	Jumaine	12/20/21	Complete
4.4	Meet with Druva/ Backup Solution for Nutanix and 0365	Jumaine,George	10/20/21	Complete
4.5	Setup HYCU Agent on Nutanix Node to Backup to MS Azure Cloud	HYCU, Jumaine, George	2/28/22	Complete
4.6	Setup HYCU Agent on physical Servers to backup to MS Azure Cloud	HYCU, Jumaine, George	2/28/2022 Rev. Date 6/31/22	Complete
4.7	Configure HYCU with Microsoft Office 365 for all backup	HYCU, Jumaine, George	2/28/22	Complete
4.8	Configure HYCU to talk with Google Cloud for all Backups	HYCU, Jumaine, George	12/17/21	Complete
4.9	Test Disaster Rcovery/ Business Continuity Solution	Jumaine,George	6/30/22	Pending Est cost upon resources needed. This is contingent upon the availability of additional financial resources and network support.
5	Upgrade Windows operating system to MS Windows 10			
5.1	Need budget to replace all outdated computers to Win10	Jumaine	6/30/22	In-progress. Pending budget availability.
5.2	Vulnerability assessment and penetration testing	PerimeterWatch	6/30/22	Pending available finances in order to purchase equipment needed to redesigned network.
6	Convert remaining physical servers to virtual servers and/or move to cloud services			
6.1	Work with software vendors for supported requirements	Jumaine, George	9/30/21	Complete
6.2	Carve out virutal machines base on hardware requirments	Jumaine, George	6/30/22	In-progress
7	Implement Hypervisor virtual machine monitor			
7.1	Work with MSP/Resller on getting SIEM	Jumaine, PerimeterWatch	10/20/22	Policy Decision/ Pending approval of FY 23 budget request to implement SIEM Solution.
8	Miscellaneous			
8.1	Pilot Duo 2FA authentication setup	Duo, Jumaine, George, CDW	2/28/22 - Pending Vendor Availability	In-progress. Pending budget availability.
8.1B	Deploy Duo to participating users	Jumaine, George,CDW	3/1/22	In-progress. Pending budget availability.

Action Item				
#	Action Item	Responsible Party	Milestone Date	Status
Resources Required:		Estimated Amount	Source(s)	
	Personnel			
9.1	IT NETWORK, SECURITY ENGINEER	78-85K Salary		
9.2	Equipment			
9.2A	Laptop + Docking Stations	\$35,000		
9.2B	Core Network switches	\$75,000		
9.2C	Firewalls	\$45,000		Everything listed in this section represent our Equipment needs and cost
9.2D	Wireless AccessPoints	\$10,000		
9.2E	IP PHONE	\$60,000		this will need to be approved by mayor and counsel and will proceed in the fiscal 23 budget deliberations
9.2F	Security Cameras	\$25,000		
9.2G	APC Smart UPS	\$6,845.00		
9.2H	Confrence Rooms Technology Upgrades (Mayor Chambers + 3FI conf + Harrient North	\$190,000		
9.2I	Security MagLock System	\$15,000		
		<u>\$461,845</u>		

West Haven Purchasing Department Action Plan Update

Section 1

- 1.1 – Planning session for MUNIS training has taken place and training time has been purchased (96 hours of training time to be used in 12 month period) Currently waiting for Tyler to give available dates for first two rounds of training, but they are backlogged and at least 4-6 weeks out.
- 1.3 – 1.4 – Change in policy has been communicated to Dept Heads and notification of REQUIRED Munis training has been sent to all Dept Heads.

Section 2

- 2.1 – Currently in final stages of updating Munis permissions, designated by position and Munis functions.
- 2.2 – Munis Training sessions have been purchased and will be scheduled by early July
- 2.3 – Covered in section 1.3-1.4
- 2.4 – 2.5 – Training materials will be supplied by Munis and are currently building online access to web based training videos and past webinars that will be available to all City employees.

Section 3

Staffing needs have been addressed. A Purchasing Admin has been identified and will start working in the Purchasing Department within the next two weeks.

Buyer position interviews will begin in July

Rick Spreyer

Director of Procurement